FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bo Turek
DOCKET NO.: 24-50863.001-R-1
PARCEL NO.: 13-16-425-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bo Turek, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$16,223
IMPR.:	$28,778
TOTAL:	$45,001

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1,917 square feet, multi-level frame building on a 4,635 square feet lot in Chicago of Jefferson Township, Cook County. The 104-year-old home, a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance, included two bathrooms, a full basement, no central air conditioning, and a detached two-car garage.

The appellant contends the subject assessment overvalues the subject property based on recent sales of comparable properties. To demonstrate the $45,001 assessment exaggerates the subject's market value, the appellant presented three sales of class 2-04 buildings within one block of the subject. The properties in evidence ranged from 101 to 114 years in building age and contained 261 to 2,433 square feet in living area; two bathrooms; air conditioning in property #3 only; and a two- or 2.5-car garage. The appellant's selected sales occurred between January 2023 and April 2024 for $405,000 to $520,000, or $198.53 to $1,992.34 per square foot.

The county board of review maintained in its "Notes on Appeal" that the subject was fairly assessed at $45,001, or $23.47 per living square foot. The subject's assessment reflects a market value of $450,010, or $234.75 per square foot, when applying the 10% Cook County Real Estate Classification Ordinance assessment level for class two properties. In defense of the $45,001 total subject assessment, the board of review nominated four multi-level buildings within a quarter mile of the subject as equity comparables. Of these submissions, the board of review submitted transaction information only for property #1, which contained 1,881 square feet of living area, 1.5 bathrooms, and a one-car garage. Property #1 sold in May 2024 for $540,000, or $287.08 per square foot. Meanwhile, the county board of review's proposed equity comparators featured a one- or two-car garage, one to 2.5 bathrooms, air conditioning in properties #2 and #3, and a full basement. These improvements were 105 to 117 years old; 1,864 to 1,885 square feet in size; and $21.10 to $23.30 per improvement square foot in assessment.

In rebuttal, the appellant argued that its sales in evidence were "solely comparable sales," whereas the county board of review "provided an equity grid of properties purportedly comparable to the subject." The appellant argued that the board of review further failed to "rebut or refute appellant's evidence," maintaining that "only one party has provided evidence of comparable sales." Because, *inter alia*, the "sales comparison approach is the preferred method of valuation," the appellant argues the burden of proof for an assessment reduction has been satisfied in this case.

Conclusion of Law

The appellant contends the subject assessment overvalues the property. When market value is the basis of a property tax appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant failed to satisfy this burden of proof.

First, PTAB notes that the appellant correctly stated in rebuttal that the appeal is based on overvaluation because the petitioner elected to use comparable sales as evidence on the original Residential Appeal form. While the appellant mistakenly conflated comparable sales evidence with a sales comparison valuation developed by a trained appraiser in rebuttal, such error does not undermine the appellant's overvaluation argument. The appellant did, however, erroneously state that the board of review neglected to provide any evidence of subject market value, given that the board of review did introduce one comparable sale into evidence. PTAB accordingly evaluates the following sales in evidence: appellant comparable sales #1 through #3 and county board of review comparable sale #1 in determining whether an assessment reduction is merited.

Of the parties' submissions, the best evidence of market value resides in appellant comparable sales #1 and #2 and board of review comparable sale #1. These sales occurred between December 2023 and May 2024—within two years of the assessment date—for properties between one block and a quarter mile away from the property, which encompasses a reasonably comparable radius relative to the subject location. Further, these comparable sales involved properties that were within 516 square feet of the subject property's living area, within a half bathroom of the subject's bathroom count, and within ten years of the subject improvement's building age. By contrast, the final sale in evidence, appellant sale #3, was drastically inferior to the subject in terms of living area and amenity inclusion—except the presence of air conditioning in the purportedly comparable property. Moreover, appellant comparable sale #3 counsels against an assessment reduction because it carried a price tag of $1,992.34 per living square foot, whereas the implied market value of the subject given the $45,001 assessment was $234.74 per square foot. In other words, were PTAB to accept appellant comparable sale #3, that data point would be indicative of undervaluation rather than overvaluation of subject market value. As it is, based on the three comparable sales identified above, the subject's 2024 market value ranged between $198.53 and $287.08 per square foot. Because the subject's implied market value of $450,010, or $234.74 per square foot, is consistent with the market value approximated by the most comparable sales in evidence, PTAB finds the appellant did not prove the 2024 subject assessment exaggerated the property's market value by a preponderance of the evidence and an assessment reduction is accordingly not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 21, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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