FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Juris Kins
DOCKET NO.: 24-56798.001-R-1
PARCEL NO.: 14-33-306-064-1001

The parties of record before the Property Tax Appeal Board are Juris Kins, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$16,513
IMPR.:	$95,297
TOTAL:	$111,810

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 an approximately 28-year-old condominium dwelling that is one of three units in a building of masonry construction. The property has a 2,952 square foot site and is located in Chicago, North Chicago Township, Cook County. The property is a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal which estimated the subject's market value as of January 1, 2024, of $740,000. The appraiser utilized the sales comparison approach to value to estimate the subject's market value. The appraisal disclosed that the subject that the subject was an owner-occupied residence.

Under the sales comparison approach, the appraiser analyzed six comparables in arriving at the estimate of value. The sales properties are described as condominium units within multi story, masonry, condominium buildings located within 0.54 miles of the subject. They sold from March 2023 to October 2023 for prices ranging from $341.67 to $386.67 per square foot. After making adjustments for pertinent factors, the appraiser opined a value for the subject under the sales comparison approach of $740,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of $111,810 which reflects a market value of $1,118,100 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the assessment, the board of review submitted information on two of the three other units in the condominium building sold in April 2022 and July 2024. The unit comprising 19.65% of ownership interest sold in July 2024 for $730,000. The unit that sold in April 2022 for $1,250,000 comprises 44.26% ownership interest. The board of review then extrapolated what the subject unit would be based on its 36.09% ownership intertest. The board of review is requesting that the current assessment be confirmed based on this analysis.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board gives no weight to the adjustments and conclusion of value in the appraisal. The appraiser disclosed that the sales were considered the best available for this analysis. However, the board of review presented a sale of two of the three units unit within the subject building which would be the best comparable for use in establishing the subject's market value. The Board finds the best evidence of market value to the appraisal's comparables and the board of review's comparables with the board of review's comparables receiving the most weight. Furthermore, the appraisal is lacking persuasiveness on its face, as it posits that the subject property has the same value as another unit the building that has nearly half of its ownership share. The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). After making adjustments to the comparables for the subject's pertinent characteristics the Board finds the subject's market value based on the current assessment is supported. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction is 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: November 17, 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 9-215 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Juris Kins, by attorney:
Max E. Callahan
Siegel & Callahan, P.C.
141 W. Jackson
Suite 1795
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602