



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Torrian Thompson  
DOCKET NO.: 17-39887.001-R-1  
PARCEL NO.: 31-23-202-028-0000

The parties of record before the Property Tax Appeal Board are Torrian Thompson, the appellant, by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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 **A Reduction** 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:** \$12,243  
**IMPR.:** \$1,257  
**TOTAL:** \$13,500

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 2017 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 two-story dwelling of masonry exterior construction with 3,964 square feet of living area. The dwelling is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 29,150 square foot site and is located in Olympia Fields, Rich Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 19, 2015 for a price of \$135,000. The appellant completed Section IV-Recent Sale Data indicating the sale was not between family members or related corporations, that the sale was facilitated by a real estate professional and that the property was advertised for a period of eleven months in the Multiple

Listing Service (MLS). In support of the purchase transaction, the appellant submitted the settlement statement which supported the sale date and price and listed commission paid at settlement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,048. The subject's assessment reflects a market value of \$460,480 or \$116.17 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in Flossmoor and Matteson. The comparables have sites that range in size from 9,365 to 15,601 square feet of land area and area improved with two-story dwellings of frame, masonry or frame and masonry exterior construction. The homes are either 12 or 13 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and either a 2-car or a 3-car garage. The comparables sold in April 2016 or September 2017 for prices ranging from \$435,000 to \$1,239,500 or from \$110.13 to \$393.74 per square foot of living area, land included.

The board of review also submitted a supplemental brief to its Notes on Appeal, a printout from the Cook County Recorder of Deeds website providing a history of deed transactions for the subject property, a prior PTAB decision related to a compulsory sale and an Appellate Court decision also related to compulsory sale transaction. The board of review argued that, subject's "deed trail" calls into question the arm's-length nature of the subject's recent sale and claimed the appellant failed to provide "substantive, documentary evidence that the sale was an arm's-length transaction." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparables indicating that none are located in the subject's city of Olympia Fields and stating that they range from 3.6 miles to more than five miles from the subject in location. The attorney argued that board of review comparable #1 sold nine months after the assessment date at issue and should not be considered a timely sale. The attorney submitted printouts from the Cook County Recorder of Deeds website for board of review comparable sales #2 and #3 which depicted these two sales to reflect multiple parcels in the sale price. For these reasons, the appellant deemed the board of review evidence to lack credibility.

### **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 finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2015 for a price of \$135,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market in the Multiple Listing Service and that it had been on the market for 11 months. In further support of the transaction the appellant submitted a copy of the settlement statement which reiterated the sale price and disclosed payment of brokerage commissions. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. While the subject property was transferred by a Special Warranty Deed, this fact does not overcome the arm's length nature of the subject property sale, which the appellant established. Based on this record the Board finds the subject property had a market value of \$135,000 as of January 1, 2017. Since market value has been determined the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967)

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: \_\_\_\_\_

CERTIFICATION

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 20, 2021



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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