



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

APPELLANT: Jashmin Mayberry  
DOCKET NO.: 17-39895.001-R-1  
PARCEL NO.: 31-03-201-122-0000

The parties of record before the Property Tax Appeal Board are Jashmin Mayberry, the appellant, by attorney Scott L. David, of Much Shelist 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:** \$1,559  
**IMPR.:** \$3,821  
**TOTAL:** \$5,380

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 one-story townhome of frame exterior construction with 1,312 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a concrete slab foundation, central air conditioning and a 1-car garage. The property has a 2,079 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 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 April 14, 2015 for a price of \$30,000. The appellant partially completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations and that the property was a for-sale-by-owner transaction. The appellant submitted the settlement statement indicating no

commissions were paid to real estate professionals. 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 \$6,110. The subject's assessment reflects a market value of \$61,100 or \$46.57 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 four comparable properties, two of which had sales. Since equity information is not responsive to the appellant's overvaluation argument, the board of review's equity data shall not be further analyzed. Comparables #1 and #4 are located within 0.25 of a mile from the subject property and have sites with either 1,260 or 739 square feet of land area. The properties are improved with one-story class 2-95 dwellings of frame exterior construction that have 1,300 or 1,162 square feet of living area and are 44 or 40 years old, respectively. Each of the two comparable sales has a concrete slab foundation, central air conditioning and one comparable has a 1-car garage. The comparables sold in August and July 2017 for prices of \$53,000 and \$45,000 or for \$40.77 and \$38.73 per square foot of living area, land included, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 in the record to be the two comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features and age. In addition, they sold proximate in time to the assessment date at issue. The comparables sold for prices of \$53,000 and \$45,000 or for \$40.77 and \$38.73 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$61,100 or \$46.57 per square foot of living area, including land, which is above the two the best comparable sales in this record. The Board gave little weight to the subject's sale since the sale occurred more than 20 months prior to the assessment date at issue. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is 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: \_\_\_\_\_

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: September 21, 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

AGENCY

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