



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

APPELLANT: 2800 Burr Oak, LLC  
DOCKET NO.: 19-38492.001-R-1  
PARCEL NO.: 24-25-312-067-0000

The parties of record before the Property Tax Appeal Board are 2800 Burr Oak, LLC, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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:** \$1,945  
**IMPR.:** \$19,305  
**TOTAL:** \$21,250

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 2019 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 2-story building of masonry exterior construction with 3,998 square feet of building area.<sup>1</sup> The building is approximately 53 years old. Features of the home include a basement finished with an apartment. The property has a 4,324 square foot site and is located in Blue Island, Worth Township, Cook County. The subject is classified as a class 2-11 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 completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on April 17, 2018 for a price of \$212,500 or \$53.15 per square foot of building area, land included. The property was purchased from Brendel Properties, LLC and the parties to the transaction were not related. The property was sold through a Realtor,

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<sup>1</sup> The subject's property characteristics were gleaned from the evidence presented by the board of review.

McColly Real Estate and was advertised for sale on the Multiple Listing Service (MLS). In further support, a copy of the MLS data sheet was submitted depicting the original asking price of \$240,000 prior to the final sale and was listed for 42 days. The MLS data sheet also confirmed the final sale price, as disclosed by the appellant, of \$212,500. A copy of the Final Settlement Statement displayed a closing date of April 17, 2018 and the distribution of commissions to McColly Real Estate.<sup>2</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2018 purchase price at the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,417. The subject's assessment reflects a market value of \$234,170 or \$58.57 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review commented that the appellant's sale documents showed two sales but it was hard to determine the actual breakdown and also indicated that the subject's sale was an "as is" sale.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in different neighborhood codes than the subject property. The comparables have lots ranging in size from 6,000 to 14,053 square feet of land area. The properties are improved with 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,520 to 4,136 square feet of building area. The buildings range in age from 45 to 49 years old. One comparable has a concrete slab foundation and three comparables each have a basement, with one having a formal recreation room. One comparable has a fireplace. Two comparables have either a 2-car or a 2.5-car garage. The comparables sold from August 2018 to September 2019 for prices ranging from \$319,000 to \$375,000 or from \$84.08 to \$96.59 per square foot of building area, land included. The board of review's grid also disclosed the subject's sale in April 2018 for \$212,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 appellant submitted documents supporting the 2018 purchase of the subject property which the board of review also acknowledged in its grid analysis. The board of review submitted four comparable sales for the Board's consideration. As a result, the Board finds the best and most

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<sup>2</sup> The Settlement Statement disclosed that two properties were included in the settlement statement. The PIN for the second property was not identified but the address was disclosed as 12648 California Avenue, Blue Island, IL.

credible evidence of the subject's market value to be the sale of the subject property in April 2018 for a price of \$212,500. The appellant's evidence demonstrated the sale had the elements of an arms-length transaction. The appellant disclosed the parties to the transaction were not related and that the property was advertised for sale in a multiple listing service for 42 days. To document the sale, the appellant submitted a copy of the subject's MLS sheet. In addition, the Board finds the board of review confirmed the sale date and price of the subject property but did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction or to submit any other documentary evidence to suggest that duress may have been involved in the sale transaction. The Board finds the subject's purchase price of \$212,500 falls below the market value reflected by the subject's assessment of \$234,170. The Board gives less weight to the board of review comparables which were located in different neighborhood codes and a different city than the subject. The Board finds the subject's purchase price is below the market value reflected by its assessment. 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). Based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price is warranted based upon the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% and procedural rule 86 Ill.Admin.Code §1910.50.

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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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