



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

APPELLANT: Joshua Jasien  
DOCKET NO.: 19-38984.001-R-1  
PARCEL NO.: 24-27-207-003-0000

The parties of record before the Property Tax Appeal Board are Joshua Jasien, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, 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 **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:** \$4,909  
**IMPR.:** \$27,091  
**TOTAL:** \$32,000

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 consists of a 2-story multi-family dwelling of masonry exterior construction with 4,136 square feet of building area. The building is approximately 48 years old. Features of the home include an unfinished basement.<sup>1</sup> The property has a 10,336 square foot site and is located in Alsip, 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 August 26, 2019 for a price of \$32,000 (sic). The property was purchased from Richard Barz and the parties to the transaction were not related. The property was sold by the owner and was advertised for sale through Facebook. The appellant also

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<sup>1</sup> The subject's description was gleaned from the evidence presented by the board of review.

disclosed that the property was not sold due to a foreclosure action nor using a contract for deed. The appellant provided a copy of the Settlement Statement displaying a closing date of August 26, 2019 and a sale price for the property of \$320,000. In a written memorandum, the appellant asserted the purchase of the property was an arm's length transaction between parties with no prior relationship. The appellant indicated that the market value of the property was reflected in the purchase price due to deferred maintenance, a roof which had been neglected, and water damage in the common areas and one of the apartments. The appellant disclosed the property was sold on Facebook and provided evidence of the early communications between himself and the seller. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2019 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 \$37,873. The subject's assessment reflects a market value of \$378,730 or \$91.57 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located in the same neighborhood code as the subject property. The comparables have lots ranging in size from 7,840 to 14,053 square feet of land area. The properties are improved with 2-story, class 2-11 multi-family dwellings of masonry exterior construction with either 3,748 or 4,136 square feet of building area. The buildings are either 45 or 46 years old. Each comparable has a basement, with one finished with a recreation room. One comparable has a fireplace. One comparable has a 2.5-car garage. The comparables sold in April and August 2019 for prices of \$362,000 and \$375,000 or \$96.58 and \$90.67 per square foot of living area, land included. 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 recent purchase of the subject property and the board of review submitted four comparable sales for the Board's consideration. On this record, the Property Tax Appeal Board finds the best evidence of market value to be the sale of the subject property in August 2019 for a price of \$320,000. 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 on Facebook. To document the sale, the appellant submitted a copy of the final settlement statement. The Board finds the subject's purchase price of \$320,000 falls below the market value reflected by the subject's assessment of \$378,730. In addition, the Board finds the board of review 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. Furthermore, the Board finds that the comparable sales submitted by the board of review do not overcome the arm's length sale of the subject property. 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

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