



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

APPELLANT: TNT Property Management  
DOCKET NO.: 19-49255.001-R-1  
PARCEL NO.: 32-20-401-024-0000

The parties of record before the Property Tax Appeal Board are TNT Property Management, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$1,417  
**IMPR.:** \$4,783  
**TOTAL:** \$6,200

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 two-story multi-family building of masonry exterior construction with 2,480 square feet of building area. The dwelling was constructed in 1925. Features of the building include a full unfinished basement, and a 2.5-car garage. The property has a 4,725 square foot site and is located in Chicago Heights, Bloom 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 submitted information on five comparable sales located in the same neighborhood code and within .64 of a mile from the subject property. The comparables have sites ranging in size from 4,030 to 8,750 square feet of land area and are improved with two-story multi-family buildings that range in size from 2,144 to 2,627 square feet of building area. The buildings were

built from from 1905 to 1917. Each comparable has a full unfinished basement and each comparable has a garage ranging from a 1-car to a 2.5-car. The comparables sold from July 2018 to August 2019 for prices ranging from \$15,000 to \$60,000 or from \$5.71 to \$27.78 per square foot of building area. Based on this evidence, the appellant requested that the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,734. The subject's assessment reflects a market value of \$117,340 or \$47.31 per square foot of building area, including land, when using the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood code as the subject. The comparables have sites ranging in size from 2,380 to 3,750 square feet of land area and are improved with similar class 2-11 two story multi-family buildings of frame exterior construction ranging in size from 1,554 to 1,942 square feet of building area. The buildings range in age from 107 to 124 years old. Each comparable has a full or partial unfinished basement and one comparable has a two-car garage. The comparables sold in either March or December 2018 for prices ranging from \$61,000 to \$79,000 or from \$36.84 to \$50.84 per square foot of building area.

Under rebuttal, the appellant's attorney argued that the board of review comparables were smaller than the subject. Furthermore, board of review comparables #2 and #3 lack a garage and both comparables support a reduction.

### **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 parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #4 and #5 as these properties are outliers when compared to all the comparable sales submitted by both parties. The Board gave less weight to the board of review's comparables as these properties were smaller in building size and/or lack of a garage.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3. These comparables are similar to the subject in location, building size and some features. These comparables sold for prices ranging from \$48,000 to \$60,000 or from \$19.21 to \$27.78 per square foot of building area, including land. The subject's assessment reflects a market value of \$117,340 or \$47.31 per square foot of building area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds 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:

May 16, 2023



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

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

APPELLANT

TNT Property Management, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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