



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

APPELLANT: Odessa Johnson  
DOCKET NO.: 20-20949.001-R-1  
PARCEL NO.: 25-33-329-020-0000

The parties of record before the Property Tax Appeal Board are Odessa Johnson, 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:** \$355  
**IMPR.:** \$100  
**TOTAL:** \$455

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 2020 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 townhome of frame and masonry exterior construction with 1,440 square feet of living area.<sup>1</sup> The dwelling was constructed in 1959 and is approximately 61 years old. Features of the home include a concrete slab foundation, one full bath and one half bath. The property has a 3,885 square foot site and is located in Riverdale, Calumet 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 information on five comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites that contain either 3,500 or 3,512 square feet of

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<sup>1</sup> Descriptive details of the subject not provided by the appellant are found in the evidence submitted by the board of review.

land area. The comparables are improved with two-story townhomes<sup>2</sup> ranging in size from 1,243 to 1,460 square feet of living area. The dwellings were built in 1959 or 1961. Each comparable has one full bath and one half bath. Comparable #2 has a fireplace and three comparables each have a one-car garage. The comparables sold from April 2019 to June 2020 for prices ranging from \$1,100 to \$9,000 or from \$0.75 to \$7.24 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$224. The requested assessment would reflect a total market value of \$2,240 or \$1.56 per square foot of living area, land included, 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 submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,096. The subject's assessment reflects a market value of \$30,960 or \$21.50 per square foot of living area, including land, 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 four comparable sales, none of which have the same assessment neighborhood code as the subject. The comparables have sites containing either 897 or 1,240 square feet of land area. The comparables are class 2-95 properties improved with two-story townhomes of frame exterior construction with 1,298 or 1,309 square feet of living area. The dwellings are 15 or 16 years old. Each comparable has an unfinished basement, central air conditioning, two full baths, one half bath and a one-car garage. The comparables sold from November 2017 to July 2019 for prices ranging from \$104,000 to \$127,900 or from \$80.12 to \$97.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel submitted a letter critiquing the comparable sales provided by the board of review. Counsel also provided a map depicting the locations of both parties comparables in relation to the subject, where the appellant's comparables are located within .19 of a mile from the subject in Riverdale and the board of review comparables are located from 1.17 to 2.07 miles from the subject in Calumet City. Counsel for the appellant argued that none of the comparables submitted by the board of review are comparable to the subject as each property is located over one mile away from subject in a different city, and the dwellings are 45 or 46 years newer in age and all have basements. In a rebuttal grid analysis, counsel indicated that the appellant's comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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

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<sup>2</sup> The photographic evidence provided by the appellant depicts each dwelling as a townhome.

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 a total of nine comparable sales for the Board's consideration. The Board has given less weight to the comparables submitted by the board of review due to differences from the subject in location, age and foundation type. Additionally, board of review comparables #3 and #4 have sales dates that occurred in 2017 and 2018, less proximate to the January 1, 2020 assessment date at issue than are the other sales in the record.

The Board finds the best evidence of market value to be five comparable sales submitted by the appellant, which sold more proximate to the lien date at issue and are similar to the subject in location, dwelling size, design, age and some features. These properties sold from April 2019 to June 2020 for prices ranging from \$1,100 to \$9,000 or from \$0.75 to \$7.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$30,960 or \$21.50 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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 21, 2024



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

Odessa Johnson, 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