



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

APPELLANT: Tyrah Luster  
DOCKET NO.: 20-36566.001-R-1  
PARCEL NO.: 29-14-300-024-0000

The parties of record before the Property Tax Appeal Board are Tyrah Luster, 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:** \$3,465  
**IMPR.:** \$8,285  
**TOTAL:** \$11,750

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 multi-level dwelling of frame and masonry exterior construction with 1,415 square feet of living area. The dwelling is approximately 49 years old. Features include a partial basement, with finished area and a two-car garage. The property has a 7,700 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-34 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 partially completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record on October 30, 2020 for a sales price of \$117,500. The appellant further indicated that the parties to the transaction were not related, the property was sold by a Realtor and the property was advertised using the Multiple Listing Service (MLS) although there was no indication how long the property was advertised on the

market. In further support, the appellant submitted a copy of the Settlement Statement reiterating the date of sale, sale price and depicting that commissions were paid to two entities. In addition, the appellant submitted a copy of the MLS data sheet depicting the property was on the market for 82 days and described the home as a “rehabbed three bedroom” with upgraded electrical, new windows, doors and trim along with appliances, further noting the home was “sold as is.” 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 \$13,662. The subject's assessment reflects a market value of \$136,620 or \$96.55 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In response to the appeal, the board of review noted that its comparables #1 and #2 are not in the subject's neighborhood but are “in the same suburb of Dolton.” Furthermore, its comparables #3 and #4 are in the subject's neighborhood code but are in South Holland. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales of parcels ranging in size from 6,300 to 7,380 square feet of land area. Each parcel is improved with a class 2-34 multi-level dwelling of masonry or frame and masonry exterior construction. The homes range in age from 50 to 61 years old and range in size from 1,003 to 1,220 square feet of living area. Each comparable has a partial basement with finished area. Three homes have central air conditioning, and each home has either a 1.5-car or a 2-car garage. The comparables sold from September 2018 to May 2019 for prices ranging from \$150,000 to \$177,900 or from \$122.95 to \$164.51 per square foot of living area, including land.

In addition, as part of the grid analysis, the board of review reported that the subject property was sold in November 2020 for \$117,500. Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, counsel for the appellant noted that the board of review did not dispute the reported recent sale price of the subject property as set forth in the appellant's appeal petition nor did the board of review challenge the arms' length nature of the sale transaction. In this regard, with reference to prior decisions of the courts and the Property Tax Appeal Board, the appellant contends that the comparable sales evidence presented by the board of review does not overcome the subject's market value evidence based on an arm's length sale.

### **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 to be the purchase of the subject property in October/November, 2020 for a price of \$117,500 as reported by each of the parties to this appeal. More specifically, the appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market through the MLS. The appellant supplied a copy of the MLS data sheet depicting the property had been on the market for 82 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement depicting the payment of commissions to two entities related to the transaction.

The board of review in its evidence acknowledged that the subject property sold in November 2020 for \$117,500 and provided four sales of suggested comparable properties in order to support the assessment of the subject dwelling for tax year 2020. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983). Furthermore, the Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value at the time of sale.

In light of the foregoing case law and the evidence presented herein, the Board has given little weight to the comparable sales presented by the board of review which fail to overcome the apparent unrefuted arm's length sales price of the subject property reported in this appeal. Therefore, the Board finds the purchase price of \$117,500 is below the market value reflected by the assessment of \$136,620.

In conclusion, based on this record, the Board finds the subject property had a market value of \$117,500 as of January 1, 2020. Since market value has been determined level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply resulting in a reduction in assessment commensurate with the appellant's request. 86 Ill.Admin.Code §1910.50(c)(2).

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

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: \_\_\_\_\_

July 16, 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

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