



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

APPELLANT: Taisha Courtney
DOCKET NO.: 20-36604.001-R-1
PARCEL NO.: 30-08-323-023-0000

The parties of record before the Property Tax Appeal Board are Taisha Courtney, 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 **no change** 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: \$1,085
IMPR.: \$9,608
TOTAL: \$10,693

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 2-story building of frame construction with 2,432 square feet of building area. The building was constructed in 1922 and is 98 years old. Features include a full basement, that has finished area, 4 full bathrooms and a 2-car garage. The property has a 3,100 square foot site and is located in Calumet City, Thornton 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 four comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,608 to 7,735 square feet of land area that are improved with 2-story buildings ranging in size from 2,260 to 2,640 square feet of building area. The buildings were constructed in 1926 or 1929 and have full basements,

two of which have either finished area or a finished apartment. Each comparable has either 2 full and 1 half bathrooms or 3 full bathrooms, and a 2-car garage. The comparables sold from April 2019 to October 2020 for prices ranging from \$35,000 to \$85,000 or from \$15.24 to \$32.20 per square foot of building area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,693. The subject's assessment reflects a market value of \$106,930 or \$43.97 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,150 to 4,608 square feet of land area that are improved with 2-story buildings of masonry construction ranging in size from 2,296 to 3,064 square feet of building area. The buildings range in age from 94 to 101 years old and have full basements, one of which has finished area. Each comparable has from 2 full to 4 full bathrooms, and two comparables have either a 2-car or a 2.5-car garage. The comparables sold in October or November 2020 for prices ranging from \$100,173 to \$148,000 or from \$32.69 to \$64.46 per square foot of building area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and argued the appellant's comparables, as well as the board of review's comparable #1, are the best comparables. These best comparables support a request to lower the subject's market value to \$53,805 or \$22.12 per square foot of building area, including land, based on the best comparables' median sale prices.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, as well as the board of review's comparable sale #1. These comparables have varying degrees of similarity to the subject. However, each of the parties' best comparables has a slightly older building and a smaller bathroom count when compared to the subject. Nevertheless, these comparables sold for prices ranging from \$35,000 to \$148,000 or from \$15.24 to \$64.46 per square foot of building area, including land. The subject's assessment reflects a market value of \$106,930 or \$43.97 per square foot of building area, including land, which is within the range

established by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparables, due to their differences in building size and/or their lack of finished basement area when compared to the subject. The Based on this evidence the Board finds a reduction in the subject's assessment is not 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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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