



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

APPELLANT: Yvette Williams  
DOCKET NO.: 20-36823.001-R-1  
PARCEL NO.: 31-23-202-026-0000

The parties of record before the Property Tax Appeal Board are Yvette Williams, the appellant; 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:** \$8,835  
**IMPR.:** \$13,669  
**TOTAL:** \$22,504

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 dwelling of frame and masonry exterior construction with 3,262 square feet of living area. The dwelling is approximately 22 years old. Features include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property has an 18,600 square foot site and is located in Olympia Fields, Rich Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

-The comparables have sites ranging in size from 18,900 to 20,370 per square foot of land area and are improved with class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 3,141 to 3,786 square feet of living area. The dwellings range in age from 23 to 27 years old and have full basements, one of which has finished area. Each comparable has

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<sup>1</sup> The Board finds the best evidence of the subject's property characteristics was found in the printouts provided by the appellant from the Cook County Assessor's website.

central air conditioning, one fireplace, and a three-car garage. The comparables have land assessments ranging from \$8,977 to \$9,675 or \$0.47 per square foot of land area and improvement assessments ranging from \$13,642 to \$15,211 or from \$3.95 to \$4.34 per square foot of living area.<sup>2</sup>

As part of the evidence, the appellant provided copies of the evidence that was presented in the appeal to the Cook County Board of Review and comparative analyses over the last few years of the changes in the increased assessments and property taxes of the subject property in contrast to the appellant's comparables' decreased assessments and property taxes.

In a letter, the appellant argued the subject property is overvalued with a 30% increase in real estate taxes in comparison to all the other properties in the neighborhood that received decreases of approximately 9%. The appellant also commented there is an error in the subject's neighborhood code that should be changed to "222" instead of the "227" provided by the Cook County Assessor's Office.<sup>3</sup> In addition, the appellant argued the subject unfairly paid higher taxes because it did not receive a COVID-19 property tax adjustment and the appellant's "100% real estate taxes deduction" was also limited for income tax purposes. However, the Board finds the appellant did not present any substantive evidence demonstrating the effect the COVID-19 Pandemic has had on the subject's market value and/or assessment.<sup>4</sup>

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$20,676 with a land assessment of \$8,835 or \$0.48 (rounded) per square foot of land area and an improvement assessment of \$11,841 or \$3.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,912. The subject has a land assessment of \$9,765 or \$0.53 (rounded) per square foot of land area and an improvement assessment of \$16,147 or \$4.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located within the neighborhood code "227," which is also reported as the subject's neighborhood code.<sup>5</sup> The comparables have sites ranging in size from 15,100 to 17,250 square feet of land area and are improved with class 2-78 two-story dwellings of frame and masonry exterior construction with 2,900 or 3,408 square feet of living area. The dwellings are either 27 or 32 years old and have full unfinished basements. Two comparables each have central air conditioning. Each comparable has one fireplace and a three-car garage. The comparables have land assessments ranging from \$7,927 to \$9,056 or \$0.52 and \$0.53 (rounded)

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<sup>2</sup> The Board has calculated the per square foot improvement assessments for the appellant's comparables as improvement assessment divided by living area square footage.

<sup>3</sup> The Board also takes notice the subject property and the appellant's comparables all have PINs that begin with "31-23-202" but the subject has a neighborhood code of "227" rather than the "222" code of properties in the neighborhood.

<sup>4</sup> The Property Tax Appeal Board takes notice that it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (See 86 Ill. Admin. Code §1910.10(f)).

<sup>5</sup> The Board takes notice the board of review comparables begin with the PIN "31-13-205" or "31-13-204," unlike the subject.

per square foot of land area and improvement assessments ranging from \$18,704 to \$21,059 or from \$6.18 to \$6.76 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant's evidence presents assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparables due to their location within a different tax block from the subject property based on the comparables' property identification number.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are located within the same tax block as the subject and are also somewhat similar to the subject in age, dwelling size, foundation, and other features. These three comparables have land assessments ranging from \$8,977 to \$9,675 or \$0.47 per square foot of land area and improvement assessments ranging from \$13,642 to \$15,211 or from \$3.95 to \$4.34 per square foot of living area. The subject's land assessment of \$9,765 or \$0.53 (rounded) per square foot of land area and improvement assessment of \$16,147 or \$4.95 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land and improvement were inequitably assessed and 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:

October 18, 2022



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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