



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

APPELLANT: Andrea Meier  
DOCKET NO.: 20-46150.001-R-1  
PARCEL NO.: 31-17-211-015-0000

The parties of record before the Property Tax Appeal Board are Andrea Meier, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$2,945  
**IMPR.:** \$9,555  
**TOTAL:** \$12,500

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 dwelling of frame exterior construction with 1,735 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a slab foundation, central air conditioning, and a 1-car garage. The property has an 8,416 square foot site and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on contention of law and overvaluation. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on December 9, 2020 for a price of \$125,000; the parties to the transaction were not related; and the property was sold by a realtor and advertised for sale through the Multiple Listing Service (MLS) for approximately 1 week. To document the sale the appellant submitted

the Final Master Statement which disclosed broker commissions were paid and the Multi-Board Residential Real Estate Contract.

The appellant also asserts a contention of law as a basis for appeal. The appellant provided documentation of Cook County's Negative COVID-19 adjustment methodology and argued that it was not implemented uniformly.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price less the County's Covid-19 Neighborhood Adjustment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,500. The subject's assessment reflects a market value of \$125,000 or \$72.05 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In response to the appeal the board of review confirmed the subject's fair market value for the 2020 tax year reflects the November 2020 sale of the subject property even though a review of 2020 sales in the immediate vicinity of the subject show the subject's sale is well below market value. The board of review also finds the appellant's "Covid" argument is unpersuasive as the effects of the pandemic began eight months prior to the listing of the subject in October 2020. Furthermore, the Board argued the effect of the pandemic on the Chicagoland suburban single-family housing market was one of significant market appreciation.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code and same block as the subject or within a ¼ of a mile from the subject. The comparables have varying degrees of similarity to the subject in age, dwelling size, and features. The comparables sold in October or December 2020 for prices ranging from \$180,000 to \$218,000 or from \$106.63 to \$116.64 per square foot of living area, including land.

### **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 the purchase of the subject property in December 2020 for a price of \$125,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant 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 Multiple Listing Service and it had been on the market for approximately 1 week. In further support of the

transaction the appellant submitted a copy of the sales contract and settlement statement. The record further indicated that the board of review reduced the subject's assessment to reflect the 2020 sale price of the subject. The Board finds the purchase price is equal to the market value reflected by the assessment and therefore, no reduction in the subject's assessment is justified.

The appellant further requested that the Property Tax Appeal Board grant it relief based on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. *See Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739-40 (1<sup>st</sup> Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred. As an aside, the subject's sale price reflects market value that includes the value impact of the Covid -19 pandemic, if any.

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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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