



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

APPELLANT: Christopher Ihejirika
DOCKET NO.: 20-49463.001-R-1
PARCEL NO.: 29-09-405-008-0000

The parties of record before the Property Tax Appeal Board are Christopher Ihejirika, 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: \$7,513
IMPR.: \$2,000
TOTAL: \$9,513

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board County Board of Review pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 1-story dwelling of frame construction with 943 square feet of living area. The dwelling was constructed in 1952. Features of the home include a slab foundation, 1 full bathroom and a 2.5-car garage. The property has a 20,037 square foot site and is located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on four comparable sales, one of which is located in South Holland like the subject. The comparables have sites ranging in size from 5,124 to 9,429 square feet of land area that are improved with 1-story dwellings of frame or masonry construction

¹ The appellant's appeal was also marked "Contention of law" and the appellant included a legal brief requesting a Direct Appeal as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185.)

ranging in size from 934 to 974 square feet of living area. The dwellings were built from 1942 to 1954 and do not have basement foundations. The comparables have 1 full bathroom and either a 1-car or a 2-car garage. The photographic evidence submitted by the appellant depicts masonry repairs to the chimney of comparable #1, which is the only comparable located in the subject's South Holland location. The comparables sold from March 2019 to October 2020 for prices ranging from \$22,000 to \$45,000 or from \$22.82 to \$46.20 per square foot of living 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 \$13,078. The subject's assessment reflects a market value of \$130,780 or \$138.69 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, one of which is located in South Holland like the subject.² The comparables have sites ranging in size from 3,750 to 6,543 square feet of land area that are improved with 1-story dwellings of frame or masonry construction ranging in size from 1,001 to 1,204 square feet of living area. The dwellings range in age from 59 to 94 years old. The comparables have full basements, one of which has finished area, and either 1 full bathroom or 1 full and 1 half bathrooms. Two comparables have central air conditioning, and three comparables each have a 2-car garage. The comparables sold from January to August 2020 for prices ranging from \$138,000 to \$150,000 or from \$123.59 to \$137.86 per square foot of living area, including land. The board of review reports the subject has an additional 440 square foot coach house.

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 are the best comparables. These best comparables support a request to lower the subject's market value to \$33,385 or \$35.54 per square foot of living 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 evidence in this record supports a reduction in the subject's assessment.

² The appellant's rebuttal evidence revealed additional details for the board of review's comparables

The Board finds the best evidence of market value to be appellant's comparable sale #1, as well as the board of review's comparable sale #2. These comparables are located in the subject's South Holland location and have varying degrees of similarity to the subject. However, each of parties' best comparables has a significantly smaller site when compared to the subject and the appellant's best comparable has visible masonry repairs to the chimney. Alternatively, the board of review's best comparable is superior to the subject due to its basement foundation and central air conditioning feature when compared to the subject. Nevertheless, the best comparables sold in June 2019 and February 2020 for prices of \$22,000 and \$150,000 or \$22.82 and \$124.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$130,780 or \$138.69 per square foot of living area, including land, which is between the market values of the best comparable sales in this record on a total market value basis but above the market values on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. The Board gave less weight to the parties' remaining comparable sales, due to their locations outside the subject's South Holland location. The Board also gave less weight to the board of review's argument the subject has an additional 440 square foot coach house, as the board of review submitted no evidence to support the existence of the improvement. Based on this evidence the Board finds a reduction in the subject's assessment is 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

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: _____

April 15, 2025



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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