



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

APPELLANT: Wilmer Tanner
DOCKET NO.: 20-49594.001-R-1
PARCEL NO.: 29-12-204-036-0000

The parties of record before the Property Tax Appeal Board are Wilmer Tanner, 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: \$2,327
IMPR.: \$9,673
TOTAL: \$12,000

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 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 2-story building of masonry construction with 3,721 square feet of building area. The building was constructed in 1971. Features include a full basement, that has finished area, 3 full and 3 half bathrooms, and a 2-car garage. The property has a 4,900 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.¹ In support of this argument the appellant submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables have sites with 4,914 or 5,040 square feet of land area that are improved with 2-story buildings of masonry construction with 3,721 square feet of building

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.)

area. The buildings were built from 1967 to 1971. The comparables have full basements, each of which is finished as an apartment, 3 full bathrooms or 3 full and 2 half bathrooms, and either a 2-car or a 3-car garage. The comparables sold from June 2019 to January 2020 for prices ranging from \$84,700 to \$115,150 or from \$22.76 to \$30.95 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 \$21,454. The subject's assessment reflects a market value of \$214,540 or \$57.66 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 four comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,875 to 5,040 square feet of land area that are improved with 2-story buildings of masonry construction ranging in size from 2,756 to 2,968 square feet of building area. The buildings are 49 or 52 years old and have full basements, two of which have finished area. The comparables have from 2 full bathrooms to 3 full and 1 half bathrooms, and either a 2-car or a 2.5-car garage. The comparables sold from April 2017 to January 2019 for prices ranging from \$190,000 to \$220,320 or from \$66.88 to \$79.94 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 revealed the board of review's comparable #1 was not advertised prior to being sold. The appellant further argued the appellant's comparables support a request to lower the subject's market value to \$89,900 or \$24.16 per square foot of building area, including land, based on the 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 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 appellant's comparable sales. These comparables have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2020 assessment date at issue. However, each of the best comparables has a smaller bathroom count when compared to the subject. Nevertheless, the best comparables sold for prices ranging from \$84,700 to \$115,150 or from \$22.76 to \$30.95 per square foot of building area, including land. The subject's assessment reflects a market value of \$214,540 or

\$57.66 per square foot of building area, including land, which is above the range established by the best comparable sales in this record. The Board gave less weight to the board of review's comparables, due to their sale date occurring greater than 16 months prior to the January 1, 2020 assessment date at issue and/or their smaller building when compared to the subject. In addition, the board of review's comparable #1 was not advertised prior to being sold. 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

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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