



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

APPELLANT: Victoria DeSalvo/VB Investments LLC  
DOCKET NO.: 21-26886.001-R-1  
PARCEL NO.: 30-30-218-031-0000

The parties of record before the Property Tax Appeal Board are Victoria DeSalvo/VB Investments LLC, 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:** \$2,187  
**IMPR.:** \$4,832  
**TOTAL:** \$7,019

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 2021 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 one-story dwelling of frame and masonry exterior construction containing 945 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a slab foundation and one bathroom. The property has a 6,250 square foot site located in Lansing, 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's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in August 2020 for a price of \$25,000 or \$26.46 per square foot of living area, including land. The appellant partially completed Section IV – Recent Sale Data of the appeal naming the seller as “OOR” but indicated the parties were not related. The appellant further indicated the property was sold by the owner but did not indicate whether the property had been advertised for sale. The appellant also

submitted a copy a quit claim deed recorded on November 2, 2020, to document the transaction. Additionally, the appellant submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject property indicating the full actual consideration was \$25,000 and the property was advertised for sale. However, the transfer declaration was not signed nor recorded. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,019. The subject's assessment reflects a market value of \$70,190 or \$74.28 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales composed of class 2-02 properties improved with one-story dwellings of masonry or frame and masonry exterior construction each with 945 square feet of living area. Each comparable home is 67 years old with a slab foundation, one bathroom, and a 1-car, 1½-car, 2-car, or 2½-car garage. The comparables have sites with either 6,050 or 6,200 square feet of land area. These properties have the same assessment neighborhood code as the subject property. The comparables sold from May 2018 to December 2021 for prices ranging from \$79,400 to \$150,000 or from \$84.02 to \$158.73 per square foot of living area, including land.

In rebuttal, the appellant's counsel argued the evidence submitted by the board of review is neither responsive nor relevant to the basis of the appeal as the appeal is not based on comparable sales. The appellant's counsel also argued the board of review did not dispute the recent sale of the subject property.

### **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 appellant's appeal is based on overvaluation; however, the appellant did not fully complete Section IV – Recent Sale Data of the appeal as well as failing to submit copies of the sales contract, closing statement, or the listing to support the conclusion the sale had the elements of an arm's length transaction. Additionally, the copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject property submitted by the appellant was not signed nor recorded, which detracts from the weight to be given this document. Furthermore, the use of a quit claim deed to transfer the subject property, which does not warrant or profess that the title in the grantor is valid, detracts from the arm's length nature of the sale and from the weight to be given the purchase price as an indication of fair cash value.

The board of review provided information on four comparable sales improved with homes similar to the subject in age, style and features, with the exception each comparable has a garage whereas the subject has no garage. Board of review comparable #1 sold in May 2018, not particularly proximate in time to the assessment date, which detracts from the weight given this property. The Board also finds the purchase price for board of review comparable #4 of \$150,000 or \$158.73 per square foot of living area, including land, is an outlier when compared to the three other sales presented by the board of review that are otherwise similar to this comparable. The Board finds the two best sales provided by the board of review are comparables #2 and #3 that sold in February 2021 and December 2021 for prices of \$85,500 and \$80,000 or for \$90.48 and \$84.66 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$70,190 or \$74.28 per square foot of living area, including land, which is below the two best sales presented by the board of review. Additionally, these two sales tend to indicate the purchase of the subject property for \$25,000 or \$26.46 per square foot of living area, including land, is not reflective of market value.

In conclusion, after considering the sale of the subject property and the two best comparables sales presented by the board of review, the Board finds the subject's assessment is reflective of the property's fair cash value and 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

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 17, 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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