



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

APPELLANT: Terrance Greene
DOCKET NO.: 21-26887.001-R-1
PARCEL NO.: 29-11-202-051-0000

The parties of record before the Property Tax Appeal Board are Terrance Greene, 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: \$1,845
IMPR.: \$4,155
TOTAL: \$6,000

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 is improved with a one-story dwelling of masonry exterior construction that contains 1,017 square feet of living area. The dwelling was constructed in 1957 and is approximately 64 years old. Features of the property include a concrete slab foundation, one bathroom and a detached 2-car garage. The property has a 4,920 square foot site located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 29, 2020, for a price of \$49,000. The appellant partially completed Section IV – Recent Sale Data of the appeal disclosing the sale price and date of sale. The appellant indicated the seller was “OOR” but did not disclose the actual name of the grantor 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 was advertised for sale. The appellant submitted a copy of the settlement statement dated June 29, 2020, and disclosing the price of \$49,000. The sellers were identified as Reginal D. Lee and Romina A. Kee. The appellant also submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration that indicated the property transferred via a warranty deed, the property was advertised for sale, and the price was \$49,000, however, the transfer declaration was not signed or 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 \$8,537. The subject's assessment reflects a market value of \$85,370 or \$83.94 per square foot of living area, land included, when using the level of assessment 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 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,017 to 1,207 square feet of living area. The homes range in age from 61 to 63 years old. Three comparables have a full or partial unfinished basement and one comparable has a slab foundation. Each property has one bathroom and three comparables have a 1-car or a 2-car garage. These properties have sites with either 4,920 or 5,904 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. The sales occurred from December 2019 to December 2021 for prices ranging from \$90,000 to \$177,000 or from \$88.50 to \$172.18 per square foot of living area, including land, with an average sales price of \$137.37 per square foot of living area according to the board of review.

The board of review also reported the subject property sold in July 2020 for a price of \$49,000. The board of review asserted the transaction was a bad sale as no realtor commissions were paid.

In rebuttal the appellant's counsel asserted the board of review did not provide any evidence that the recent sale of the subject was not a valid arm's length transaction. The appellant also contends the evidence submitted by the board of review is neither responsive nor relevant to the basis of the appellant's appeal as the appeal is not based on comparable sales or equity.

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 the record supports a reduction to the subject's assessment.

The Board finds both the appellant and the board of review disclosed the subject property was purchased on or about June 29, 2020, for a price of \$49,000. The appellant provided evidence disclosing the parties to the transaction were not related. The appellant did not indicate on the

appeal form whether the property was advertised for sale although the copy of the purported transfer declaration associated with the sale indicated the property was advertised; unfortunately, the transfer declaration was neither signed nor did it have any recording information, which detracts from the weight given the information. The Board finds the board of review challenged the arm's length nature of the transaction asserting that no realtor commissions were paid, however, if the property was sold directly by the owner after being advertised on the open market by the owner the lack of a realtor commission would not undermine the arm's length nature of a sale. Based on this record the Board finds some weight should be given the sale of the subject property, which is lower than the market value reflected by the subject's assessment.

The board of review submitted information on four comparable sales, however, the Board gives less weight to sales #1, #2 and #3 as each property has a basement, unlike the subject property. Comparable sale #4 has a slab foundation like the subject and sold in June 2021 for a price of \$90,000 or \$88.50 per square foot of living area, which is slightly above the market value reflected by the subject's assessment of \$85,370 or \$83.94 per square foot of living area, including land. The Board finds some weight should be given this transaction.

Based on this record; after considering the sale of the subject property and the best comparable sale submitted by the board of review, the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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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