



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

APPELLANT: Michael Thomas Pittman  
DOCKET NO.: 21-26889.001-R-1  
PARCEL NO.: 29-12-208-053-0000

The parties of record before the Property Tax Appeal Board are Michael Thomas Pittman, 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:** \$2,280  
**IMPR.:** \$6,520  
**TOTAL:** \$8,800

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 multi-family building of masonry exterior construction with 2,751 square feet of building area. The building was built in 1972 and is approximately 49 years old. Features of the property include a full basement finished as an apartment, central air conditioning, two full bathrooms, two half-bathrooms, and a 2-car garage. The property has a 4,800 square foot site 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. In support of this argument the appellant partially completed Section IV – Recent Sale Data of the appeal reciting a sale price of \$88,000 and sale date of March 1, 2021. The appellant identified the seller as “OOR” and did not disclose the seller’s actual name but indicated the parties were not related. The appellant

further indicated the property was sold by the owner and did not indicate whether the property had been advertised for sale. The appellant also submitted a copy of the settlement statement dated March 1, 2021, and disclosing a sales price of \$88,000. The seller was identified as Betty Miller. The settlement statement disclosed no commission was paid. Additionally, the appellant submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject property indicating a purchase price of \$88,000, disclosing the property was advertised for sale, and indicating the seller was the Betty Miller. The transfer declaration was not signed, and the document had no recording information. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant submitted a copy of the final decision of the board of review disclosing the assessment of the subject property was reduced from \$17,772 to \$14,852.

The board of review submitted its "Board of Review Notes on Appeal" incorrectly disclosing a total assessment for the subject of \$17,772. Based on a copy of the final decision submitted by the appellant, the subject has a total assessment of \$14,852 reflecting a market value of \$148,520 when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$12,572 or \$4.57 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables composed of class 2-11 properties improved with one-story buildings of masonry exterior construction that ranged in size from 2,466 to 2,722 square feet of building area and in age from 44 to 50 years old. Each property has a full basement with an apartment, 2½ bathrooms, and a 2-car or 2.5-car garage. One comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject property. Their total assessments range from \$13,720 to \$15,378 with improvement assessments ranging from \$11,509 to \$13,303 or from \$4.56 to \$4.78 per square foot of building area. None of the properties have any sales information.

In rebuttal the appellant's counsel asserted in part that the board of review did not provide any evidence that the sale of the subject property was not valid. Additionally, counsel contends the evidence submitted by the board of review is neither responsive of relevant to the basis of the appeal because the appeal was 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in March 2021 for a price of \$88,000. The evidence disclosed the parties to the transaction were not related and the appellant submitted a copy of the settlement statement documenting the sale.

The subject's assessment reflects a market value of \$148,520 which is above the purchase price. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Additionally, the board of review equity comparables did not address the appellant's overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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