



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

APPELLANT: Patricia A. Pinta
DOCKET NO.: 21-51557.001-R-1 through 21-51557.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Patricia A. Pinta, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-51557.001-R-1	15-27-420-024-0000	1,906	15,737	\$17,643
21-51557.002-R-1	15-27-420-025-0000	1,876	15,737	\$17,613
21-51557.003-R-1	15-27-420-026-0000	1,876	7,868	\$9,744

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 has three PINs. The appellant is requesting a reduction only as to PIN -026. The subject property consists of a mixed-use building that was built in 1960. The buildings consist of approximately 8,790 square feet of above grade building area. The property has a 9,428 square foot site and is located in Brookfield, Proviso Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on a recent appraisal. In support of this argument the appellant submitted an appraisal estimating the subject property had a reconciled market value \$450,000 as of January 1, 2021. The appraisal report was written by a certified appraiser who conducted an on-site visit of the subject property. The appraiser utilized the sales comparison

approach to value and the income approach to value. The appraiser analyzed three comparable sales, making adjustments to the sales to account for differences between the sales comparables and that of the subject property. Based on this data the appraiser estimated the subject property's market value at \$500,000 under the sales comparison approach.

The appraiser also analyzed four comparable properties under the income approach. The appraiser looked at the rents of different income producing properties and compared those properties to the subject property. After determining potential gross income, the appraiser determined expenditures and capitalization rates to derive an estimated value of \$450,000 under the income approach to value.

The appraiser gave the most emphasis on the income approach and concluded that the subject property was valued at \$450,000.

A Cook County Board of Review assessment decision letter was submitted into evidence that showed the total assessment of all three PINs was \$53,346.

The board of review submitted its "Board of Review Notes on Appeal" disclosing indicating that the subject property had three PINs and that based on the assessed value, the market value of the subject property would be \$533,460 or \$54.25 per square foot. In support of its contention of the correct assessment the board of review submitted information on four suggested comparables, two of which purport to have recent sales figures. However, the two listed comparables with recent sales figures, comparables #1 and #2, are actually part of the subject property having PINs 15-27-420-025-0000 and 15-27-420-026-0000. The board of review's grid suggests that the subject property was sold on November 1, 2021, but provides no corroborative evidence of the sale. The board of review provided no other potential market value evidence for the subject property. The board of review requested that the assessment be confirmed.

Prior to a scheduled February 14, 2025, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

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 and only evidence of market value to be the appraisal submitted by the appellant. The appraisal utilized the sales comparison approach and the income approach to value. The appraisal was written and signed by a licensed appraiser who submitted their credentials with the report. The appraiser used their experience and expertise to make adjustments to their data to better draw comparisons to the subject property. In contrast, the board of review's provided no verifiable market value evidence for the subject property. The

subject's assessment reflects a market value of \$533,460 which is above the appraised value of \$450,000. The Board finds the subject property had a market value of \$450,000 as of the assessment date at issue. Since market value has been established 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: _____

September 15, 2026



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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