



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

APPELLANT: Wilson Tamo
DOCKET NO.: 21-54915.001-R-1
PARCEL NO.: 10-27-200-042-0000

The parties of record before the Property Tax Appeal Board are Wilson Tamo, the appellant, by attorney Gregory J. Hilton, of Property Tax Solutions 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:

LAND: \$4,750
IMPR.: \$16,250
TOTAL: \$21,000

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 consists of a 1-story dwelling of masonry exterior construction with 1,094 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage. The property has an approximately 5,000 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 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 on January 6, 2020 for a price of \$197,600. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property sold using a realtor and was advertised for sale through the Multiple Listing Service, Internet, and newspaper for 20 days, and the sale was not due to

foreclosure or by contract for deed. The appellant reported the subject is an owner-occupied residence.

In support of the sale, the appellant submitted a copy of a listing sheet marketing the property as being sold "as is" and for cash only. The listing sheet further disclosed the subject was missing a furnace and had possible plumbing damage. The appellant also submitted copies of a Special Warranty Deed from U.S. Bank N.A. to the appellant; and a settlement statement indicating payment of realtors' commissions. The appellant argued in a brief that broker's commissions were paid, the subject was listed for 20 days, and title insurance was purchased. The appellant contended the subject's cash sale was an arm's length sale. The appellant further contended the subject's 2013 foreclosure has no bearing on its 2020 sale. 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 \$23,961. The subject's assessment reflects a market value of \$239,610 or \$219.02 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 as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 4,920 to 6,089 square feet of land area and are improved with 1-story, class 2-03 homes of masonry exterior construction ranging in size from 1,049 to 1,237 square feet of living area. The dwellings range in age from 64 to 67 years old. Each home has a basement with finished area, central air conditioning, and from a 1.5-car to a 2.5-car garage. The comparables sold from April to September 2021 for prices ranging from \$322,500 to \$355,000 or from \$274.86 to \$307.55 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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.Adm.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.Adm.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 appellant presented evidence of a January 2020 sale of the subject and the board of review presented four comparable sales in support of their respective positions before the Board. Considering the January 2020 sale of the subject for a price of \$197,600 or \$180.62 per square foot of living area, including land, and the board of review's comparables #3 and #4, which are more similar to the subject in dwelling size, age, location, and features than the other two comparables and sold for prices of \$322,500 and \$326,000 or \$307.44 and \$307.55 per square foot of living area, including land, respectively, 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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