



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

APPELLANT: Miguel Hernandez
DOCKET NO.: 21-54940.001-R-1
PARCEL NO.: 19-06-224-020-0000

The parties of record before the Property Tax Appeal Board are Miguel Hernandez, the appellant, by attorney 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: \$3,401
IMPR.: \$6,599
TOTAL: \$10,000

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 897 square feet of living area. The dwelling is approximately 106 years old. Features of the home include a crawl space foundation and 1.5 bathrooms. The property has a 4,388 square foot site and is located in Stickney, Stickney 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 on May 11, 2021 for a price of \$100,000. The appellant partially completed Section IV- Recent Sale Data of the appeal petition disclosing the property was an "OOR" sold by the owner, the parties to the transaction were not related, and the property was advertised for sale through a "Sign, internet, and/or auction." To document the sale the appellant provided a copy of the settlement statement and an unsigned

copy of the Form PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale which reiterated the sale price and the subject was advertised for sale. The settlement statement also disclosed the sale of the subject property for a price of \$100,000 with a settlement date of June 10, 2021, a closing fee was paid to Alliance Title Corp., and the instrument of transfer was by a warranty deed. In a memorandum to the township/county assessment officials and the Property Tax Appeal Board, the appellant's counsel cited court cases arguing the recent sale of the subject property meets criteria of an arm's length transaction and reflects the best evidence of the market value for the subject. 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 \$14,498. The subject's assessment reflects a market value of \$144,980 or \$161.63 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property 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 that have the subject's same assessment neighborhood code and are located within approximately ¼ of a mile from the subject. The comparables have sites that range in size from 3,075 to 4,725 square feet of land area and are improved with class 2-02 dwellings of frame exterior construction that range in size from 800 to 842 square feet of living area. The dwellings are from 68 to 101 years old. Three comparables each have a full basement, two of which have finished area. One comparable has a concrete slab foundation. Each comparable has one bathroom, one comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables sold from January 2019 to April 2020 for prices ranging from \$101,308 to \$136,040 or from \$126.64 to \$161.57 per square foot of living area, including land. The board of review's grid analysis reported a sale of the subject property for a price of \$100,000 in July 2021 but provided no evidence to support this sale. The board of review commented that taking the comparables' average sale price per square foot of living area and adjusting for subject's base square footage, that the subject property would reflect a "potential purchase price" that exceeds the subject's 2021 assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the board of review did not dispute the subject's recent arm's length sale, nor did it provide any evidence that the sale was not valid. Counsel also argued the subject's sale met all the criteria for an arm's length sale and that the county's evidence of comparable sales do not overcome the subject's arm's-length sale price. Based on the evidence, counsel contends the appellant has met its burden of proof, by the preponderance of the evidence, that the subject property is over-assessed.

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). Based on this limited record, 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 evidence of market value in this record to be the purchase of the subject property in June 2021 for a price of \$100,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related and that the property had been advertised on the open market via a “sign, internet and/or auction.” In further support of the subject’s sale, the appellant provided copies of the settlement statement, and the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property. The board of review submission also made note of the sale of the subject property for \$100,000 on July 20, 2021. The Board finds the purchase price of \$100,000 is below the market value of \$144,980 as reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the elements provided by the appellant concerning the arm’s-length sale of the subject property. Furthermore, the Board finds three of the board of review comparables #2, #3 and #4 sold in January or December 2019 less proximate in time to the January 1, 2021 lien date. Lastly, the Board finds significant downward adjustments are required to each comparable to make them more equivalent to the subject, including but not limited to their newer age, basement foundation, central air conditioning and/or 2-car garage, which are not features of the subject. Based on this record, 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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