



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

APPELLANT: Kathleen Meyer
DOCKET NO.: 21-56776.001-R-1
PARCEL NO.: 15-24-214-028-0000

The parties of record before the Property Tax Appeal Board are Kathleen Meyer, the appellant, by attorney Joanne Elliott of Elliott & Associates Attorneys, PLLC in Des Plaines, 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: \$2,174
IMPR.: \$18,326
TOTAL: \$20,500

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 1.5-story, single-family dwelling of masonry construction with 1,679 square feet of living area located in Forest Park, Proviso Township, Cook County. The building is 93 years old. Features of the dwelling include a partial, finished basement, central air conditioning, and a two-car garage.¹ The subject is located on a 3,780 square foot site. It is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree about some features of the dwelling, including the living area square footage, the size of the garage, and whether there is a full or partial basement. This Board resolves those disputes in favor of the appellant. The appraisal submitted by the appellant indicates that the appraiser inspected the property. It also contains a detailed breakdown of the living area square footage on each level and the square footage of the basement. Finally, the appraisal's statement that the property has a two-car garage is against appellant's interest because the board of review's grid states that it has a one-car garage.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$205,000, or \$121.30 per square foot of living area, as of July 10, 2020. The appraiser relied on the sales comparison approach in which he used data from sales of four comparable properties in Forest Park that took place between December 2019 and July 2020 for amounts ranging from \$195,000 to \$225,000, or from \$106.74 to \$150.00 per square foot of living area, land included in the sales prices. He also relied on a then-current listing of a suggested comparable in Forest Park for \$209,000, or \$149.93 per square foot. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's interior and exterior were included with the appraisal.

The appellant also raised a contention of law that the level of assessment for the subject should be 8.31% to assure uniformity of taxation rather than the 10% amount set forth in the Cook County Real Property Assessment Classification Ordinance. In support of this argument, the appellant submitted a copy of a two-page release from the Illinois Department of Revenue regarding the announcement of the 2020 final multiplier for Cook County. That release mentioned the results of sales-ratio studies for Cook County for the years 2018-2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,826. The subject's assessment reflects a market value of \$288,260 or \$171.90 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about sales of four suggested comparable properties. The suggested comparables were sold between November 2020 and August 2021 for amounts ranging from \$376,000 to \$562,512 or between \$191.64 and \$308.39 per square foot of living area, land included in the sales prices.²

Conclusion of Law

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon data from sales of four suggested comparable properties in Forest Park that took place between December 2019 and July 2020 for amounts ranging from \$195,000 to \$225,000, or from \$106.74 to \$150.00

² Both the appellant's appraisal and the board of review's grid sheet acknowledge that the subject property sold for \$185,000 in October 2020, but neither party relies on this sale as evidence of the subject's fair market value.

per square foot of living area, land included in the sales prices. The appraiser adjusted these sales prices to account for differences between the subject and the comparables. The appraiser also relied in part on a listing of a residential property in Forest Park for \$209,900. Although this Board gives little weight to the listing, it finds that the adjusted data from the four sales provides ample support for the appraiser's conclusion about the subject's fair market value, and the appraiser's adjustments to the sales prices of those comparables were well supported. In contrast, the board of review's evidence consists of unadjusted data from several sales.

Accordingly, this Board finds the subject property had a fair market value of \$205,000 as of the applicable valuation date. Because the assessment reflects a greater fair market value, this Board finds a reduction in the subject's assessment to \$20,500 is justified.

This Board further finds that appellant has failed to show that the level of assessment should be 8.31% rather than the 10% amount set forth in the Cook County Real Property Assessment Classification Ordinance. Under this Board's rules, it may consider "the Department of Revenue's annual sales-ratio studies for Class 2 property for the previous three years; and competent assessment level evidence, if any, submitted by the parties" in support of a level of assessment contention. 86 Ill. Adm. Code § 1910.50(c)(2). Here, the appellant has submitted a copy of a two-page release from the Illinois Department Revenue that mentions the Department's conclusions from its sales-ratio studies about the levels of assessments of Cook County residential property from 2018-2020, but it has not presented copies of the studies themselves or other competent evidence showing that the relevant conclusions are correct. Therefore, the subject's assessment is reduced to \$20,500 consistent with the appraisal's valuation, but the appellant's level of assessment contention is rejected.

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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kathleen Meyer, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602