



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

APPELLANT: Odessa Johnson
DOCKET NO.: 21-58098.001-R-1
PARCEL NO.: 25-33-311-060-0000

The parties of record before the Property Tax Appeal Board are Odessa Johnson, 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: \$448
IMPR.: \$100
TOTAL: \$548

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2020 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story townhome of frame and masonry exterior construction with 1,363 square feet of living area. The dwelling was constructed in 1961 and is approximately 60 years old. Features of the home include a concrete slab foundation, one full bath, one half bath and a 1-car garage with 242 square feet of building area. The property has a 2,500 square foot site and is located in Riverdale, Calumet Township, Cook County. The subject is classified as a class 2-95 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 information on four comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 2,500 to 4,000 square feet of land area. The comparables are class 2-95 properties that are improved with two-story

townhomes containing 1,243 or 1,283 square feet of living area. The dwellings were built in 1959 or 1961. Each comparable has one full bath, one half bath and a 242 square foot garage. The comparables sold from March to October 2021 for prices of \$5,000 or \$8,500 or for \$4.02 or \$6.63 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$548. The requested assessment would reflect a total market value of \$5,480 or \$4.02 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,082. The subject's assessment reflects a market value of \$30,820 or \$22.61 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located in Calumet Park, none of which have the same assessment neighborhood code as the subject. The comparables each have an 897 square foot site. The comparables are class 2-95 properties improved with two-story townhomes of frame exterior construction each containing 1,309 square feet of living area. The dwellings are each 15 years old and have an unfinished basement, central air conditioning, two full baths, one half bath and a one-car garage. The comparables sold from March 2019 to August 2021 for prices ranging from \$95,000 to \$180,000 or from \$72.57 to \$137.51 per square foot of living area, including land.

The board of review asserted that there is a lack of arm's-length sales within the development and that all of the appellant's comparable sales were cash sales, sold as-is with the buyer to assume liens and back taxes, thus not conducted at arm's length. The board of review submitted Multiple Listing Service (MLS) printouts for the appellant's comparables #1, #2 and #4. The board of review also asserted that the appellant's comparable sale #3 was never listed in the Multiple Listing Service (MLS). Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel contended the county asserted that all or some of the appellant's comparables are compulsory sales. However, pursuant to 35 ILCS 200/16-183, PTAB shall consider compulsory sales as valid comparable sales. Counsel argued that none of the comparables submitted by the board of review are comparable to the subject as each property is located over one mile away from subject in a different city, with a different neighborhood code and the dwellings are 44 years newer in age and all have basements. In a rebuttal grid analysis, counsel indicated that the appellant's comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

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.

As an initial matter, with respect to the board of review's argument that the appellant's comparables sales were cash sales, sold as-is with the buyer to assume liens and back taxes, thus not conducted at arm's length, the Board finds Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the comparables submitted by the board of review due to differences from the subject in location, age and foundation type. Additionally, board of review comparables #2, #3 and #4 have sales dates that occurred in 2019, less proximate to the January 1, 2021 assessment date at issue than are the other sales in the record.

The Board finds the best evidence of market value to be the four comparable sales submitted by the appellant, which sold more proximate to the lien date at issue and are overall most similar to the subject in location, dwelling size, design, age and some features. These properties sold from March to October 2021 for prices of \$5,000 or \$8,500 or for \$4.02 or \$6.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$30,820 or \$22.61 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: _____

November 25, 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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