



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 16371 Evans Vista Investment Partners LLC -
DOCKET NO.: 21-58266.001-R-1
PARCEL NO.: 29-22-205-017-0000

The parties of record before the Property Tax Appeal Board are 16371 Evans Vista Investment Partners LLC -, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:	\$3,790
IMPR.:	\$7,100
TOTAL:	\$10,890

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 frame exterior construction with 1,454 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a 1.5-car garage.¹ The appellant disclosed in the appeal petition that the home is not owner occupied. The property has an 8,424 square foot site and is located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

¹ The best description of the subject property was gleaned from the evidence presented by the board of review which was unrefuted by the appellant.

comparables located in the same assessment neighborhood code as the subject. The comparables are improved 1-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,300 to 1,592 square feet of living area. The dwellings range in age from 61 to 82 years old. The comparables each have a basement with finished area and a 1.5-car or a 2-car garage. Three comparables each have central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$1,617 to \$2,078 or from \$1.20 to \$1.48 per square foot of living area.

Additional evidence submitted by the appellant includes a copy of the Property Tax Appeal Board's final decision for the 2020 tax year under Docket Number 20-35862. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$10,890 based on the weight of the evidence in the record. Based on this evidence, the appellant requested that the subject's total improvement assessment be revised so as not to exceed \$10,890.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,891. The subject property has an improvement assessment of \$8,101 or \$5.57 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in different assessment neighborhoods than the subject property. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,040 to 1,213 square feet of living area. The comparables range in age from 52 to 65 years old. Each comparable has a full basement and a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$7,444 to \$7,604 or from \$6.22 to \$7.31 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

As an initial matter, the Board finds the appellant's assertion that the subject's 2021 assessment should be reduced to reflect the reduction approved for the 2020 tax year under Docket Number 20-35862 to be without merit.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which *a residence occupied by the owner is situated*, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added)

The appellant disclosed in the appeal petition that the subject was not owner occupied and, therefore, a “rollover” reduction under Section 16-185 is not applicable in this appeal.

The appellant further contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration, each of which has a basement foundation, unlike the subject. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #3 as well as the board of review comparables which differ substantially from the subject in age or dwelling size.

The finds the best evidence of assessment equity to be the appellant's comparables #1, #4, and #5 which are similar to the subject in design/class, age, and dwelling size with varying degrees of similarity in other features. The best comparables have improvement assessments ranging from \$1,696 to \$2,078 or from \$1.20 to \$1.48 per square foot of living area. The subject's improvement assessment of \$8,101 or \$5.57 per square foot of living area falls above the range established by the best comparables in this record. However, the subject's higher overall improvement assessment appears excessive when considering its lack of basement foundation and other differences in property characteristics when compared to the most similar comparables. Therefore, based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, 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: _____

C E R T I F I C A T I O N

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:

January 20, 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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