



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

APPELLANT: CMAG Investments LLC  
DOCKET NO.: 22-28407.001-R-1  
PARCEL NO.: 29-15-208-026-0000

The parties of record before the Property Tax Appeal Board are CMAG Investments LLC, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$2,746  
**IMPR.:** \$7,745  
**TOTAL:** \$10,491

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 2022 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 1,288 square feet of living area. The dwelling is approximately 65 years old. Features include a full basement and a 2.5-car garage. The property has a 7,324 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 four equity comparables that are located in the subject's assessment neighborhood code and from 0.2 of mile to 1.8 miles from the subject. The comparables are improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,372 to 1,688 square feet of living area. The homes range in age from 58 to 67 years old. Each comparable has a full basement and a 2-car

garage. The comparables have improvement assessments that range from \$4,768 to \$8,996 or from \$3.00 to \$5.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,491. The subject property has an improvement assessment of \$7,745 or \$6.01 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 the subject's assessment neighborhood code. Two comparables are located on the subject's block/street and two comparables are ¼ of a mile from the subject. The comparables are improved with 1-story class, 2-03 dwellings of masonry exterior construction ranging in size from 1,173 to 1,255 square feet of living area. The homes range in age from 60 to 64 years old. Each comparable has a full basement and a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$7,634 to \$7,957 or from \$6.33 to \$6.53 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables to the Board for consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 which differ substantially from the subject in dwelling size and/or are located less proximate to the subject than the other comparables in the record. The Board also gives less weight to board of review comparables #1, #2, and #4 which feature central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #3 which are overall more similar to the subject in location, class, age, and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments of \$7,297 and \$7,957 or \$5.32 and \$6.34 per square foot of living area, respectively. The subject's improvement assessment of \$7,745 or \$6.01 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is not warranted.

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: \_\_\_\_\_

December 23, 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

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

APPELLANT

CMAG Investments LLC, by attorney:  
Ellen G. Berkshire  
Verros Berkshire, PC  
15660 Midwest Road  
Suite 300  
Oakbrook Terrace, IL 60181

COUNTY

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