



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

APPELLANT: Michael Thomas Pittman
DOCKET NO.: 22-28852.001-R-1
PARCEL NO.: 29-12-208-053-0000

The parties of record before the Property Tax Appeal Board are Michael Thomas Pittman, 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: \$2,280
IMPR.: \$6,520
TOTAL: \$8,800

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 one-story multi-family building of masonry exterior construction containing 2,751 square feet of building area. The building is approximately 48 years old. Features of the property include a full basement finished with an apartment, central air conditioning, two full bathrooms, two half bathrooms, and a two-car garage. The property has a 4,800 square foot site located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-11 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 March 1, 2021, for a price of \$88,000. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the purchase price and date of sale. The appellant also indicated the parties to the

transaction were not related and the property had been advertised for sale. The appellant submitted a copy of the settlement statement dated March 1, 2021, identifying the seller as Betty Miller and stated the sale price of the property was \$88,000. The settlement statement did not disclose the payment of any realtor commissions. The appellant also submitted a copy of a PTAX-203 Illinois Real Estate Transfer Declaration that was not signed, dated or recorded. Nevertheless, the transfer declaration identified the seller as Betty Miller, indicated the property was transferred using a warranty deed, the property was advertised for sale, and the purchase price was \$88,000. 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 \$11,080. The subject's assessment reflects a market value of \$110,800 or \$40.28 per square foot of living area, land included, when using level of assessments for class 2-11 property of 10% 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 three comparable sales composed of class 2-03 or class 2-11 properties improved with one-story buildings of masonry exterior construction that have either 1,378 or 2,536 square feet of living area. The buildings range in age from 49 to 52 years old. Each comparable has a full or partial basement finished with either a formal recreation room or an apartment. The comparables have 2 or 2½ bathrooms, and a 2-car garage. Each property has a 5,040 square foot site and the same assessment neighborhood code as the subject property. The sales occurred from April 2020 to September 2021 for prices of \$140,000 and \$220,000 or for \$55.21 and \$159.65 per square foot of living area, including land. The board of review analysis also disclosed the subject property sold in April 2021 for a price of \$88,000.

In rebuttal the appellant's counsel asserted the appeal is based on the recent sale of the subject property and the board of review did not dispute the recent sale nor did it provide any evidence that the recent sale was not valid. The appellant's counsel contends the subject's recent sale meets the elements of an arm's length transaction and the transaction was not compulsory. Citing *People ex rel. Korzen v. Belt Ry. Co. of Chicago*, 37 Ill.2d 158, 161 (1967), the appellant contends a contemporaneous arm's length sale is "practically conclusive" to the question of market value. The appellant's counsel further contends the evidence submitted by the board of review is neither responsive nor relevant to the basis of the appeal.

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.

The Board finds the best evidence of market value to be the purchase of the subject property in March 2021 for a price of \$88,000. The Supreme Court of Illinois has held that a

contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. *Korzen v. Belt Railway Co. of Chicago*, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). The appellant provided evidence demonstrating the sale had elements of an arm's length transaction in that the parties to the transaction were not related and the property was advertised for sale. The Board finds the purchase price is below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. The board of review did provide three comparable sales, however, comparable sales #1 and #2 are improved with single family dwellings with differing classification codes than the subject and are unlike the subject's multi-family building. Additionally, board of review comparables #1 and #2 differ significantly from the subject in living area; therefore, these sales are given little weight. Board of review comparable sale #3 is similar to the subject in being a multi-family building as well as being similar to the subject in age, size and most features. However, board of review comparable #3 did not sell as proximate in time to the assessment date at issue as did the sale of the subject property. Additionally, one sale is insufficient to refute the sale of the subject property in establishing the assessment without additional evidence to refute the arm's length nature of the sale of the subject property. Based on this record, 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: _____

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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