



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

APPELLANT: Christopher Ihejirika
DOCKET NO.: 22-28857.001-R-1
PARCEL NO.: 29-09-405-008-0000

The parties of record before the Property Tax Appeal Board are Christopher Ihejirika, 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: \$7,513
IMPR.: \$2,000
TOTAL: \$9,513

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 frame exterior construction with 943 square feet of living area.¹ The dwelling was built in 1952 and is approximately 70 years old. Features include a slab foundation and a 2.5-car garage. The property has a 20,037 square foot site and is located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant disclosed in the appeal petition that the subject is an owner-occupied dwelling.

¹ The board of review disclosed the subject property had multiple improvements, including another class 2-02 dwelling with 440 square feet of living area for which additional property characteristics were not reported. The second improvement was not disclosed nor refuted by the appellant.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board in the prior 2020 and 2021 tax years under Docket Numbers 20-49463 and 21-26880 by the same appellant. In each of these appeals, the Property Tax Appeal Board issued a decision lowering the subject's total assessment to \$9,513 based on the evidence in the record.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables which have varying degrees of similarity to the subject in location, age, dwelling size, and features. The comparables have improvement assessments ranging from \$538 to \$2,311 or from \$0.56 to \$2.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated April 24, 2023 which disclosed the subject has a total assessment of \$11,707. The subject property has an improvement assessment of \$4,195 or \$4.45 per square foot of building area, per the appellant's petition.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which have varying degrees of similarity to the subject in location, age, dwelling size, and features. Board of review comparable #2 is the same property as the appellant's comparable #8. The comparables have improvement assessments ranging from \$2,255 to \$2,733 or from \$2.38 to \$2.87 per square foot of living area. The board of review also disclosed that 2020 was the first year in the general assessment period for Thornton Township.

In rebuttal, counsel for the appellant noted that board of review comparable #2 was the same property as the appellant's comparable #8. Counsel argued that board of review comparable #3 had a full basement and was not comparable to the subject. Counsel also asserted board of review comparables #1 and #4 were acceptable but still supported a reduction in the subject's assessment. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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 that this matter is controlled by Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted.

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 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.

The Property Tax Appeal Board has taken notice that decisions were issued for tax years 2020 and 2021 under Docket Numbers 20-49463 and 21-26880 lowering the total assessment of the subject property in these appeals to \$9,513 based on the weight of the evidence in the records. The record further indicates that the subject property is an owner-occupied building, which was unrefuted by the board of review, and that 2020, 2021, and 2022 are within the same general assessment period for Thornton Township. Furthermore, the record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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: _____

June 17, 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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