



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

APPELLANT: IVIR Properties, LLC
DOCKET NO.: 22-29884.001-R-1
PARCEL NO.: 29-14-134-035-0000

The parties of record before the Property Tax Appeal Board are IVIR Properties, LLC, the appellant(s), by attorney Nora Devine, of The Devine Law Group, LLC 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 **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: \$2,400
IMPR.: \$8,262
TOTAL: \$10,662

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 one unit of an approximately 111-year-old, one-story dwelling of frame construction with 1,350 square feet of living area. Features of the property include a full basement and a two-car garage. The property is located in Dolton, Thornton Township, Cook County. The subject is classified as a Class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as masonry or frame and masonry construction dwellings. They range in age from 61 to 65 years; in size from 1,285 to 1,309 square feet of living area; and an improvement assessment from \$5.62 to \$6.86 per square foot of living area. These properties have 1.5

bathrooms. The suggested comparable properties are located within 750 feet of the subject property. The appellant requested the subject's total assessment be reduced to \$8,550.

In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was sold on March 10, 2021 for a price of \$85,500. The appellant submitted into evidence copies of a settlement statement and a warranty deed. Section IV Recent Sale Data of the appeal form confirmed: the sale date and price; the transfer was not between family or related corporations and was sold by owner; the subject was advertised on the Multiple Listing Service for 186 days before the sale; and the subject was not sold due to a foreclosure action. Additionally, the appellant submitted an Illinois Real Estate Transfer Declaration of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect 10% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,662. The subject's assessment reflects a market value of \$106,620, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board challenges the sale of the subject indicating that no commissions were paid and it was sold for \$85,500 and mortgaged for over \$150,000. In support of its contention of the correct assessment, the board of review submitted sales information on two suggested comparable properties with varying degrees of similarities to the subject. The subject property has an improvement assessment of \$8,262 or \$7.78 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame and masonry construction, multi-level dwellings. They range in age from 60 to 64 years; in size of 980 to 1,285 square feet of living area; and an improvement assessment ranging from \$8.15 to \$8.58 per square foot of living area. These properties have partial basements. The properties are located within a ¼-mile radius of the subject property. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant submitted Multiple Listing Service closing data sheets for two of the board of review's suggested comparables which disclosed the sales information and pointed out characteristic differences to the subject to the board of review's suggested comparable properties. The appellant reaffirmed its position that the 2022 assessed value for the subject property is excessive and that the total assessment should be reduced.

On November 20, 2025, prior to the scheduled hearing date, the parties agreed to waive their right to a hearing and for the Board to render its decision on the evidence.

Conclusion of Law

When market value is a basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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's task in this case is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1st) 162714, ¶ 33. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The appellant presented evidence that the subject property was sold on March 10, 2021 for a price of \$85,500. The appellant filled out Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed information for the sale of the subject that would be indicative of an arms-length transaction. However, the Board finds that this sale is not an arm's-length transaction.

On the appellant's appeal Section IV, the appellant disclosed that the property was advertised through Multiple Listing Service (MLS) for sale for 186 days. However, the Board finds that the subject property was not listed on the open market *at the time* of the purchase. The evidence submitted by the appellant discloses that the subject was initially listed but the listing was cancelled and taken off MLS on 9/18/2020, which is almost six months before the date of the sale.

In further support of this decision, the subject property's listing on MLS had a purchase price of \$129,999 but the actual sale price was significantly less at \$85,000. The appellant did not submit evidence regarding negotiations between the parties or a real estate contract regarding the terms of the purchase agreement for the Board to consider. The Board finds that, despite the sale information disclosed by the appellant in Section IV of the PTAB appeal form, the sale of the subject property was not an arms-length transaction and does not reflect the fair market value. Therefore, the Board finds a reduction based on overvaluation is not warranted.

The Board will now consider the appellant's inequity argument. The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds the best evidence of assessment equity is the board of review's suggested comparables #3, and #4 and the appellant's suggested comparables #1, #2, #3 and #4. The dwellings on these comparables are similar to the subject dwelling in age, construction, amenities and living area size.

The comparables had improvement assessments that ranged from \$5.62 to \$8.31 per square foot of living area. The subject's improvement assessment of \$7.78 per square foot of living area falls within the range established by the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties 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 assessment is not 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: _____

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:

May 19, 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

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