



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

APPELLANT: Yvette Wilson
DOCKET NO.: 22-30038.001-R-1
PARCEL NO.: 31-03-203-146-0000

The parties of record before the Property Tax Appeal Board are Yvette Wilson, 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: \$711
IMPR.: \$2,734
TOTAL: \$3,445

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 townhome of frame construction with 1,162 square feet of living area that was built in 1979 and is approximately 43 years old. The dwelling was built on a concrete slab foundation and features one bathroom, central air conditioning, and a 1-car garage. The property has an 862 square foot site and is located in Country Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 property¹ 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 eight equity comparables located from .15 to .22 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 1-story, class 2-95 townhomes of frame construction each containing 1,162 square feet of living area and ranging in

¹ Individually owned townhome or row house up to 62 years of age.

year built from 1977 to 1979. Each comparable has a concrete slab foundation and features one bathroom, central air conditioning, and a 1-car garage. The comparables have improvement assessments that range from \$1,292 to \$2,880 or from \$1.11 to \$2.48 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment of \$2,734 or \$2.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,570. The subject property has an improvement assessment of \$3,859 or \$3.32 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 within the same (survey) block or within ¼ of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 1-story or 2-story, class 2-95 townhomes of frame construction ranging in size from 1,023 to 1,162 square feet of living area and ranging in age from 41 to 49 years old. The comparables are each built on a concrete slab foundation and each dwelling features 1 or 1½ baths. Three dwellings have central air conditioning, and three comparables have a 1-car garage. The comparables have improvement assessments ranging from \$3,513 to \$4,067 or from \$3.35 to \$3.50 per square foot of living area.

In rebuttal, appellant's counsel argued that the board of review did not contest any of the comparables submitted by the appellant which are all located in very close proximity to the subject and are similar to the subject in dwelling size, age, and characteristics. Conversely, appellant's counsel argued that two board of review comparables differ from the subject in style and/or dwelling size.

Conclusion of Law

The taxpayer 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 record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to board of review comparables #3 and #4 based on their 2-story designs, unlike the subject's one-story style home. Additionally, board of review comparable #2 lacks central air conditioning, and comparable #4 lacks a garage, both of which are features of the subject property.

On this record, the Board finds the best evidence of equity in assessment to be the eight comparables submitted by the appellant, along with board of review comparable #1 which are located in close proximity to the subject and are nearly identical in characteristics such as style, construction, age, bathroom count, dwelling size, foundation, and features. The total of nine nearly identical comparables in the record have improvement assessments ranging from \$1,292

to \$4,067 or from \$1.11 to \$3.50 per square foot of living area, with only one comparable (board of review #1) having an improvement assessment higher than that of the subject dwelling. Excluding appellant's comparable #1 and board of review comparable #1 which are at the low end and high end of the range of values, respectively, yields a tighter range from \$1,820 to \$2,880 or from \$1.57 to \$2.48 per square foot of living area. The subject's improvement assessment of \$3,859 or \$3.32 per square foot of living area is above the (tighter) range established by the best equity comparables in this record.

Therefore, based on this record, and after considering all the comparables submitted by the parties with emphasis on the properties with the most similar features and those comparables with the most similar locations, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: _____

August 19, 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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