



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

APPELLANT: Tywana Lee  
DOCKET NO.: 22-40090.001-R-1  
PARCEL NO.: 21-30-308-006-0000

The parties of record before the Property Tax Appeal Board are Tywana Lee, the appellant(s); 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:** \$5,038  
**IMPR.:** \$8,268  
**TOTAL:** \$13,306

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 parcel of land improved with a 97-year-old, three-story, masonry, multi-family dwelling containing 4,344 square feet of living area. Amenities include a full basement and a two-car garage. The property is located in Chicago, Hyde Park Township, Cook County and is 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 completed the petition's section VI. Construction Information on Your Residence. The appellant indicated the subject was constructed, or remodeled, an addition added, or other building erected on November 24, 2020. She disclosed the land was purchased on November 24, 2020, but placed a price on the building of \$407,000. The petition discloses the costs incurred do not include fees or building permit costs, that a permit was issued on November 24, 2020, that the subject was inhabitable and fit for occupancy or intended use on November 24, 2020, that remodeling was

completed on November 24, 2020, that the owner did not act as the general contractor, and that there was no non-compensated labor. The appellant included undated color photographs of: portions of the subject's interior and exterior, an eviction sticker dated October 28, 2021; a repair/replacement permit dated June 30, 2023 for repair and replacement of all plumbing fixtures; and a "HUD" approved repair specification/estimate dated October 26, 2022 totaling \$113,374.50.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,306. The subject's assessment reflects a market value of \$133,060 or \$30.63 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review's notes on appeal assert that the subject was purchased in 2020 for \$300,000, that the multiple listing service advertisement discloses it was well kept, not demolished after sale, and that the inspection report for a voluntary rehab discloses it was only uninhabitable for four months. The board of review lists the sale of the subject in December 2020 for \$300,000.

### **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 has not *met* this burden of proof and a reduction in the subject's assessment *is* not warranted.

Section 9-160 of the Property Tax Code provides:

On or before June 1 in each year other than the general assessment year . . . the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.  
35 ILCS 200/9-160.

The Board finds that the appellant purchased the subject in November 2020 for either \$300,000 or \$407,000. The petition disclosed that the subject was fit for occupancy on November 24, 2020, and habitable until at least October 2021 when the tenants were evicted. The courts have

found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). The courts have rejected the argument that a property that is not "under roof" cannot be taxed. Id. at 302.

In this matter, the Board finds the appellant undertook a voluntary rehabilitation of the improvement which was "under roof" and added some value to the subject property as established in Long Grove Manner. The Board further finds the assessment placed on the subject reflects a market value that is at least 50% lower than its sale price which, the Board finds, reflects the subject's rehab condition. Therefore, the Board finds that the appellant has not shown by a preponderance of the evidence that the subject is overvalued and a reduction in the assessment 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

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Member

Member

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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

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Clerk of the Property Tax Appeal Board

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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