



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

APPELLANT: Sheree Isom  
DOCKET NO.: 22-54536.001-R-1  
PARCEL NO.: 24-36-213-035-0000

The parties of record before the Property Tax Appeal Board are Sheree Isom, 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:** \$3,698  
**IMPR.:** \$17,802  
**TOTAL:** \$21,500

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 2-story dwelling of frame and masonry exterior construction with 2,682 square feet of living area. The home is approximately 50 years old. Features include a full basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 7,396 square foot site and is located in Blue Island, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on June 27, 2022 for a price of \$215,000. The property was reported to have been purchased from the Estate of Jose Ortiz and the parties to the transaction were not related. The property was sold through a realtor, Berkshire Hathaway, by agent Christopher Butler and was advertised for sale for 7 days in a Multiple Listing Service (MLS). The subject was not sold by either a foreclosure action or using a contract for deed. The appellant's

evidence included signed copies of the MLS listing and the settlement statement which reiterated the seller, sale date, and sale price as well as disclosing commissions being paid to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the board of review final decision disclosing the total assessment for the subject of \$27,679. The subject's assessment reflects a market value of \$276,790 or \$251.22 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables have sites that range in size from 5,000 to 21,404 square feet of land area. The comparables are improved with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,400 to 3,226 square feet of living area. The homes range in age from 13 to 22 years old. Each comparable has a full basement, central air conditioning, one fireplace, and a 2-car garage. The comparables sold from February 2021 to August 2022 for prices ranging from \$381,150 to \$575,000 or from \$130.19 to \$202.89 per square foot of living area, land included. The board of review's grid also reported the sale of the subject in June 2022 for a price of \$215,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

This record contains the sale of the subject and four suggested comparable sales submitted by the board of review for the Board's consideration. The Board gives less weight to the board of review comparables which differ substantially from the subject in lot size, age, and/or dwelling size.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2022 for a price of \$215,000. The Illinois Supreme Court 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 (Ill. 1967). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant disclosed the parties to the transaction were not related and the property had been advertised on the open market. In further support of the transaction, the appellant submitted copies of the settlement statement reiterating the sale date and purchase price, as well as commissions being paid to two entities. The Board finds the subject's estimated

market value, based on its total assessment of \$276,790, exceeds the purchase price of \$215,000; therefore, a reduction in the subject's assessment based on overvaluation is justified.

Based on this record the Board finds the subject property had a market value of \$215,000 as of January 1, 2022. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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: March 17, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sheree Isom, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602