



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

APPELLANT: Ian Adams  
DOCKET NO.: 22-58355.001-R-1  
PARCEL NO.: 25-33-329-062-0000

The parties of record before the Property Tax Appeal Board are Ian Adams, 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:** \$416  
**IMPR.:** \$100  
**TOTAL:** \$516

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a favorable 2021 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story townhome of frame and masonry exterior construction with 1,283 square feet of living area.<sup>1</sup> The dwelling was constructed in 1959 and is approximately 63 years old. Features of the home include a concrete slab foundation, one full bath, one half bath and a one-car garage containing 242 square feet of building area. The property has a 2,625 square foot site and is located in Riverdale, Calumet Township, Cook County. The subject is classified as a class 2-10 property, an old-style row house (town home), over 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales that have the same assessment neighborhood

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<sup>1</sup> Descriptive details of the subject not provided by the appellant are found in the evidence submitted by the board of review.

code as the subject. The comparables have sites that range in size from 2,600 to 4,000 square feet of land area. The comparables are class 2-10 or class 2-95 properties that are improved with two-story dwellings of vinyl/wood siding exterior construction, each containing 1,243 square feet of living area.<sup>2</sup> The dwellings were built in 1959 or 1961. Each comparable has a concrete slab foundation, one full bath, one half bath and a 242 square foot garage. The comparables sold in March or July 2021 for prices of \$3,160 or \$5,000 or for \$2.54 or \$4.02 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$516. The requested assessment would reflect a total market value of \$5,160 or \$4.02 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,064. The subject's assessment reflects a market value of \$30,640 or \$23.88 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 comparables with equity data which is not responsive to the appellant's overvaluation argument. The board of review failed to address the appellant's overvaluation argument with market value evidence.

Based on this equity evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel argued that none of the board of review comparables have recent sales. In a rebuttal grid analysis, counsel indicated that the appellant's four comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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.

The Board finds the best and only evidence of market value to be four comparable sales submitted by the appellant, which sold proximate to the lien date at issue and are similar to the

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<sup>2</sup> The Cook County Real Property Assessment Classification Ordinance describes a class 2-10 property as an old-style row house (town home), over 62 years of age, whereas a class 2-95 property is described as an individually owned town home or row house up to 62 years of age.

subject in location, dwelling size, design, age and some features. These properties sold in March or July 2021 for prices of \$3,160 or \$5,000 or for \$2.54 or \$4.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$30,640 or \$23.88 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record, the Board finds 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: \_\_\_\_\_

January 20, 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

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