



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

APPELLANT: Quality Homes 170 Lansing, LLC
DOCKET NO.: 23-24474.001-R-1
PARCEL NO.: 32-19-319-009-0000

The parties of record before the Property Tax Appeal Board are Quality Homes 170 Lansing, LLC, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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 **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: \$2,976
IMPR.: \$3,364
TOTAL: \$6,340

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 2023 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 dwelling of frame and masonry exterior construction with 1,093 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a basement with finished area and a 2-car garage. The property has an approximately 8,505 square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-03 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 submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 5,362 to 8,754 square feet of land area and are improved with 1-story class 2-03 dwellings of frame and masonry or masonry exterior construction ranging in size from 1,062 to 1,167 square

feet of living area. The homes range in age from 54 to 66 years old. Four comparables have basements, with three having finished area, and one comparable has a concrete slab foundation. Two comparables have a 2-car garage. The properties sold from January 2022 to August 2023 for prices ranging from \$48,000 to \$76,000 or from \$45.20 to \$68.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$6,340 which reflects a market value of \$63,400 or \$58.00 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 10.00%.

The appellant submitted a copy of the final decision issued by the Cook County Board of Review showing a total assessment for the subject of \$9,394. The subject's total assessment reflects a market value of \$93,940 or \$85.96 per square foot of living area when applying the 10.00% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal", for a property other than the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located outside the subject's assessment neighborhood code. The comparables have sites that range in size from 8,736 to 9,675 square feet of land area and are improved with 1-story class 2-03 dwellings of frame and masonry exterior construction with 1,232 or 1,367 square feet of living area. The homes range in age from 53 to 56 years old. Each comparable has a basement, with two having finished area and a 2-car or a 2½-car garage. Four comparables have central air conditioning and three comparables have a fireplace. The comparables sold from June 2020 to May 2022 for prices ranging from \$300,000 to \$405,000 or from \$243.51 to \$328.73 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparables arguing the comparables submitted have fatal flaws and should not be considered. Further contending the board of review's comparables provided are for the wrong property, the subject parcel number is incorrect on the board of review's Comparable Sales/Assessment Equity Grid Analysis, and therefore all comparables are invalid. Appellant's counsel also asserted the comparables are located over 60 miles away from the true subject property.

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 proven 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 parties submitted nine comparables for the Board's consideration. The Board gives less weight to the board of review's comparables which are less similar to the subject in location,

dwelling size, central air conditioning, garage amenity and/or sold less proximate to the January 1, 2024 assessment date than the comparables submitted by the appellant.

The Board finds the best evidence of market value to be the appellant's comparables which are similar to the subject in location, age, design, dwelling size and most features. However, these properties present varying degrees of similarity to the subject in basement/foundation type and/or garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from January 2022 to August 2023 for prices ranging from \$48,000 to \$76,000 or from \$45.20 to \$68.57 per square foot of living area, land included. The subject's market value of \$93,940 or \$85.95 per square foot of living area, land included falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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:

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

AGENCY

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

APPELLANT

Quality Homes 170 Lansing, LLC, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

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