FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ron Nixon
DOCKET NO.: 23-27639.001-R-1 through 23-27639.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ron Nixon, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in Homewood; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-27639.001-R-1	32-06-103-004-0000	1,888	16,149	$18,037
23-27639.002-R-1	32-06-103-005-0000	1,310	653	$1,963

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 two parcels improved with a part 1-story and part 2-story mixed-use building of masonry exterior construction with 4,067 square feet of gross building area. The building is approximately 121 years old. The building features a first floor retail and office space with bathrooms and a storage room. The second floor has a two bedroom and one bathroom apartment. The property has a 7,550 square foot site or a land-to-building ratio of 1.86:1 and is located in Homewood, Bloom Township, Cook County. The subject is classified as a class 2-12 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 an appraisal estimating the subject property had a market value of $200,000 as of January 1, 2023. The appraisal was prepared by David M. Richmond, a Certified General Real Estate Appraiser.

The intended use of the appraisal report was to estimate the Market Value for ad valorem purposes. Users of the report included the taxpayer of record and various taxing bodies including the Property Tax Appeal Board.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

In developing the sales comparison approach to value, the appraiser selected five comparable sales.[1] The comparables have land-to-building ratios of 1:1 to 2.2:1 and are improved buildings with masonry exterior construction that range in size from 4,100 to 8,475 square feet of gross building area. The appraiser noted the condition of the comparables from average to good. The comparables sold from October 2021 to November 2022 for prices ranging from $219,000 to $640,000 or from $42.12 to $75.52 per square foot of gross building area, land included.

The appraiser adjusted the comparables for differences from the subject in condition, land-to-building ratio, and location arriving at adjusted sales prices per square foot of $48.20 to $52.86 per square foot of gross building area, land included, and an opinion of per square foot of $50.00 or market value for the subject of $200,000, rounded.

Based on this evidence, the appellant requested the subject's assessment be reduced to $20,000 which equates to a market value of $200,000 or $49.18 per square foot of gross building 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" for one of the subject's two parcels. The appellant submitted a copy of the "Cook County Borad of Review" final decision which disclosed the subject has a combined total assessment of $28,829. The subject's assessment reflects a market value of $288,290 or $70.89 per square foot of gross building 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. Two of the comparables are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,254 to 10,752 square feet of land area and are improved with 2-story mixed-use buildings of frame and masonry, frame, or masonry exterior construction that range in size from 2,085 to 3,990 square feet of gross building area. The buildings range in age from 44 to 132. Three comparables have a partial or full basement and one comparable has a crawl space foundation. Three comparables have central air conditioning and three comparables each have a 1-car or a 2-car garage. Two

[1] While page 59 of the appraisal indicates that type and style of property is a main factor to be considered when developing the sales comparable approach to value, the appraiser did not identify this and other features of the comparable properties such as age, story height, and site size. The appraiser stated the comparables "are considered to be most similar in providing a reliable and valid indication of the value" for the subject.

comparables have a fireplace. The comparables sold from July 2021 to November 2023 for prices ranging from $121,159 to $349,900 or from $58.11 to $101.33 per square foot of gross building area, land included. Based on this evidence, the board of review requests 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.

The appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to the unadjusted board of review's comparable sales as they do not overcome the more detailed valuation analysis contained in the appellant's appraisal. In addition, the board of review's comparables #3 and #4 sold less proximate to the January 1, 2023 assessment date than other properties in the record. Furthermore, the board of review's comparables #1 and #2 are less similar to the subject in age, building area, foundation type, garage amenity and/or central air conditioning, a feature the subject lacks. In addition, the Board finds the board of review failed to critique or challenge the appellant's appraisal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of $288,290 or $70.89 per square foot of gross building area, including land, which falls above the appraised value. The Board finds the subject property had a market value of $200,000 as of the assessment date at issue. Since market value has been established 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:

C E R T I F I C A T I O N

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: July 21, 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

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