



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

APPELLANT: QUENTIN FAIR
DOCKET NO.: 23-28569.001-R-1
PARCEL NO.: 33-20-100-014-0000

The parties of record before the Property Tax Appeal Board are QUENTIN FAIR, 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 **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: \$16,413
IMPR.: \$2,087
TOTAL: \$18,500

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 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 an approximately 39-year-old two-story dwelling of frame construction with 1,955 square feet of living area. Features of the home include a partial basement, central air conditioning, two bathrooms and a 3.5-car garage. The property has a 41,033 square foot site and is located in Lynwood, Bloom Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was sold on May 16, 2023, for a price of \$185,000, or \$99.14 per square foot of living area. The evidence included the master statement and closing statement the transaction. The appellant is requesting a total assessment of \$18,500.

The appellant also submitted an appraisal estimating the subject property had a market value of \$185,000 as of January 27, 2023. The appraiser relied on the sales comparison approach in which he used sales of five comparable properties in Lynwood that took place between for amounts ranging from \$121,000 to \$299,900, or from \$68.87 to \$281.51 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's interior were included with the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$29,463. The subject's assessment reflects a market value of \$294,630, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$13,050 or \$6.68 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information about four suggested comparable sales. Each of the comparable sales occurred in a different town, Homewood, as opposed to the town the subject property is located in, which is Lynwood. These comparables are 43- to 58-year-old two-story residences with masonry and frame or frame construction. These properties sold between October 2020 and August 2023 for sale prices between \$270,000 and \$349,900. The properties have sale prices per square foot between \$161.70 and \$187.71. The board of review is requesting that the current assessment be confirmed.

A hearing was held in this matter on June 11, 2025. The appellant and a representative from the board of review appeared at this hearing. At the hearing, the appellant testified that his home is overvalued and should be valued in line with the amount in the appraisal and at the value of the recent sale of the home. The board of review objected to the appraisal as hearsay. The objection was sustained, and the appraisal will only be considered in terms of comparable sales cited within and adjustments requiring professional knowledge will not be considered. The appellant stated that the comparables submitted by the board of review should be granted less weight since they are in Homewood, which has significantly higher property values than Lynwood, where the subject is located.

The board of review questioned the homeowner as to the authenticity of photographs included in the appraisal and in the record. The Board accepted these photographs as valid photographs of the subject based on the testimony of the appellant, the homeowner. The appellant stated there was no significant work done on his home before or after his purchase. In response to the board of review, the appellant continued to emphasize the large distance of the board of review's comparables to his property.

Conclusion of Law

When market value is a basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is warranted.

The appellant presented evidence that the subject property was sold on May 16, 2023, for a price of \$185,000. The appellant filled out Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related, the property was sold by a realtor named Al Evers who works for Evers Realty Group. The appellant stated that the property was advertised for sale on Redfin for one year. The appellant also disclosed that the sale was not due to a foreclosure action. The appellant submitted a copy the settlement statement. This evidence indicates that this sale was an arm's-length transaction. The board of review's evidence was insufficient to overcome the best evidence of the recent sale of the property, as the board of review did not provide evidence to rebut the appellant's supported assertion that the sale was an arm's length transaction. While the appraisal was not considered in full due to the valid hearsay objection by the board of review, it did contain comparable sales closer to the subject's property than those submitted by the board of review, which overall supported the appellant's argument for value.

The Board's task in this case is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1st) 162714, ¶ 33.

The Board finds that the best evidence of the subject's market value is the May 16, 2023, sale of the subject for \$185,000. Because the subject's assessment reflects a fair market value of \$294,630, which is greater than the \$185,000 sale price, a reduction in the subject's assessment commensurate with that sale price 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: _____

December 23, 2025



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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