



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

APPELLANT: Ronald Witvoet  
DOCKET NO.: 23-29357.001-R-1  
PARCEL NO.: 33-19-205-007-0000

The parties of record before the Property Tax Appeal Board are Ronald Witvoet, the appellant, 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:** \$14,500  
**IMPR.:** \$0  
**TOTAL:** \$14,500

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 is a 97,008 square foot vacant lot. The property is located in Lynwood, Bloom Township, Cook County. The subject is a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts 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 \$145,000 as of January 1, 2023. The appraisal employed the sales comparison approach.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,803. The subject's assessment reflects a market value of \$388,030, when applying the Cook County Real Estate Classification Ordinance level of assessment for class 1 property of 10%. In support of the assessment, the board of review presented information about the assessments of six suggested comparable properties.

In rebuttal, the appellant presented evidence showing that the subject's 2022 assessment was \$15,571, and its 2024 assessment was \$18,971.

The matter was set for a hearing before a Board Administrative Law Judge on June 4, 2024. The appellant was the only witness who testified. He stated that the subject property had been reclassified from residential to industrial/commercial on June 23, 2023, but its classification was later changed back to residential. He further testified that, for 2023, the assessed value of the subject was forty cents per square foot while the assessed value of the adjacent lot containing his residence was eleven cents per square foot.

### **Conclusion of Law**

The appellant contends that 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); 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 is warranted.

As an initial matter, the appraisal submitted by the appellant is hearsay because the appraiser did not testify at the hearing. See Oak Lawn Trust & Savings Bank v. Palos Township, 115 Ill. App. 3d 887, 896 (1<sup>st</sup> Dist. 1983). But the board of review did not object to the appraisal at the hearing. Hearsay evidence that is admitted without objection should be considered and given its natural probative value. Jackson v. Bd. of Review, 105 Ill. 2d 501, 508-09 (1985).

The Board finds the best evidence of market value is the appraisal submitted by the appellant. That appraisal relied on the sales comparison approach, and it estimated that the subject property had a fair market value of \$145,000 as of January 1, 2023, the relevant valuation date. In employing the sales approach, the appraiser relied upon the recent sales of five suggested comparable vacant lots, and he made adjustments to the sales prices of those comparables to account for differences between them and the subject. In contrast, the board of review presented evidence about the assessments of six suggested comparable vacant lots. The board gives less weight to this assessment data than it does to the appraisal relying on comparable sales data in determining the subject's market value.

Accordingly, the Board finds the subject property had a market value of \$145,000 as of January 1, 2023. Based on the evidence, the Board therefore finds a reduction in the subject's 2023 assessment to \$14,500 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.

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Chairman

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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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