



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

APPELLANT: Trevor Woolf Sterling Financial Holding
DOCKET NO.: 23-30010.001-R-1
PARCEL NO.: 32-36-202-040-0000

The parties of record before the Property Tax Appeal Board are Trevor Woolf Sterling Financial Holding, the appellant, by attorney 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 **No Change** 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: \$2,310
IMPR.: \$5,383
TOTAL: \$7,693

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 exterior construction with 900 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the home include a crawl space foundation and 1 bathroom. The property has a 6,600 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-02 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 six comparable sales located in the same assessment neighborhood as the subject. The parcels range in size from 6,499 to 7,866 square feet of land area and are improved with class 2-02, 1-story homes of frame exterior construction ranging in size from 894 to 925 square feet of living area. The homes are from 62 to 65 years old. Each

comparable has a full unfinished basement and 1 bathroom. The comparables sold from July 2022 to February 2023 for prices ranging from \$27,500 to \$72,500 or from \$30.56 to \$81.10 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

In addition, the appellant's counsel provided a one-page document entitled "General Appeal Statements" to address the comparables. Based on this evidence the appellant requested the subject's total assessment be reduced to \$6,642. The requested assessment reflects a market value of \$66,420 or \$73.80 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 \$7,693. The subject's assessment reflects a market value of \$76,930 or \$85.48 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood as the subject. The parcels range in size from 6,600 to 8,250 square feet of land area and are improved with class 2-02, 1-story homes of frame exterior construction containing either 918 or 925 square feet of living area. The homes are each 63 years old. Comparable #2 has a slab foundation, and three comparables each have a full basement with one having finished area. Each comparable has 1 or 2 bathrooms and either a 1-car, a 2-car or a 2.5-car garage. Two comparables each have central air conditioning. The comparables sold from December 2022 to December 2023 for prices ranging from \$100,000 to \$179,900 or from \$108.11 to \$194.49 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel submitted analyses of the parties comparables. In a legal brief, the appellant's counsel argued that the board of review's comparables should be given less weight due to differences from the subject in finished basement, extra bathroom and/or garage amenity. Based on the record and the arguments outlined within the appellant's rebuttal, the counsel asserted the subject property is overassessed and requested the Board find in favor of the appellant's requested reduction.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparables sales for the Board's consideration, all of which sold proximate in time to the January 1, 2023 assessment date at issue and are relatively similar to the subject in location, age, and dwelling size. However, nine comparables have basement foundations, four comparables have garages, and two comparables have central air conditioning, which are not features of the subject property, suggesting downward adjustments would be required to make them more equivalent to the subject. Nevertheless, the parties' ten comparables sold from July 2022 to December 2023 for prices ranging from \$27,500 to \$179,900 or from \$30.56 to \$194.49 per square foot of living area, including land. Excluding the appellant's comparable #1 and the board of review comparable #1 which are at the low end and high end of the range of values yields a tighter range from \$48,000 to \$150,000 or from \$51.89 to \$163.40 per square foot of living area. The subject's assessment reflects an estimated market value of \$76,930 or \$85.48 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. In addition, the subject's market value estimate also falls below the board of review's comparable sale #2 sale price of \$100,000, which is the only comparable in the record that lacks a basement foundation, like the subject. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not justified.

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

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