FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christopher Ihejirika
DOCKET NO.: 23-30034.001-R-1
PARCEL NO.: 29-09-405-008-0000

The parties of record before the Property Tax Appeal Board are Christopher Ihejirika, the appellant(s), 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:	$7,514
IMPR.:	$13,484
TOTAL:	$20,998

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 class 2-02, single-story dwelling of frame construction, approximately seventy-four years-old, containing 943 square feet of living area. The property is on a 20,037 square foot lot in South Holland, Thornton Township, Cook County. Features of the property include one full bathroom, a slab foundation and a detached two-car garage.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are single-story, class 2-02 buildings, of frame or masonry or frame and masonry construction, ranging in age from seventy-two to seventy-eight years-old. The comparables range in size from 900 to 986 square feet of living area. Seven are on slab foundations. One has a full basement. All have garages. The comparables range in distance to the subject property from 0.06 to 0.5 miles. They

have improvement assessments ranging from $4.67 to $6.67 per square foot of living area. The appellant submitted the board of review decision letter dated February 14, 2024, stating the total assessment as $20,998. Based on this evidence, the appellant is requesting an assessment amount of $13,383.

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The board of review submitted its "Board of Review Notes on Appeal" omitting the assessment amount. It provided an equity grid which indicates the assessment of the subject property is $21,000 with an improved assessment of $13,486. The board of review provided information on three equity comparables. The comparables are single-story or one-and-a-half-story structures of frame or masonry construction. One is sixty-eight years of age, one is seventy-six and one is of unknown age. The comparables range in size from 660 to 871 square feet of living area. Two have one full bathroom and one has one full and one half bathroom. Two have full basements and one is on a slab foundation. All have garages. They have improvement assessments ranging from $5.61 to $20.11 per square foot of living area. The board of review does not report the proximity of its comparables with the subject property.

In rebuttal, the appellant submitted a letter critiquing the board of review's comparables along with a grid of all the comparables.

The Board conducted a hearing on the appellant's petition by teleconference on August 27, 2026. The appellant was represented by attorney Jessica Hill-Magiera and the board of review was represented by Mario Casciaro and John Lartz. Mr. Casciaro stated that the subject property has two improvements. He did not specify what the second improvement was nor did he refer to any evidence in the record. Ms. Hill-Magiera responded that she is using the Cook County Assessor numbers for square feet of living area and according to the board of review's equity grid, the size of the property is even smaller – 440 square feet of living area. The Administrative Law Judge requested that the board of review provide information on the second improvement and ordered that the record be kept open for that purpose. On August 30, Mr. Casciaro submitted supplemental information from Cook County Assessor records on the subject property showing that it has a second improvement. The second improvement is a seventy-one-year-old, single-story, class 2-02 building of masonry construction with 440 square feet of living area on a slab foundation.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of

proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant **did not** meet this burden of proof and a reduction in the subject's assessment **is not** warranted.

The Board finds that there is credible evidence that the subject property contains two class 2-02 residential buildings – the 943 square foot structure addressed in the appellant's petition and a 440 square foot structure. The two improvements have a combined living area of 1,383 square feet. The Board finds that, when considering the full scope of the property, neither the comparables offered by the appellant, nor those offered by the board of review are adequate evidence of equity. The appellant's comparables are all at least 397 square feet smaller than the subject property. The board of reviews comparables are at least 492 square feet smaller than the subject property, only one is on a slab foundation and it is of unknown proximity to the subject property. Based on this record the Board finds the appellant **did not** demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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: October 20, 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 9-215 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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