FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Neil Nielsen
DOCKET NO.: 23-33852.001-R-1
PARCEL NO.: 32-10-200-011-0000

The parties of record before the Property Tax Appeal Board are Neil Nielsen, 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:

LAND:	$31,000
IMPR.:	$20,500
TOTAL:	$51,500

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 a 1-story dwelling of frame exterior construction with 1,585 square feet of living area. The dwelling was constructed in 1946 and is approximately 77 years old. Features of the home include basement, central air conditioning, a fireplace and a 2 garage. The property has a 778,486 square foot site or 17.87 acres and is located in Glenwood, Bloom Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation with respect to the land only as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument the appellant submitted an appraisal estimating the subject site had a market value of $310,000 as of January 1, 2023. The appraisal was prepared by Brian D. Flanagan, a Certified General Real Estate Appraiser and MAI, AI-GRS, AACI, P..

The intended use of the appraisal report was to estimate the retrospective value of the subject site only "as if vacant." The appraiser noted the subject is improved with an old farmhouse and pole barn that "contribute marginal value to the site." In addition, a creek bisects the site and that almost the entire site is located in a Federal Emergency Management Agency (FEMA) Flood Zone AE. Users of the report included the taxpayer of record and various taxing bodies including the Property Tax Appeal Board. The appraiser stated he searched for land sales in the subject's Village of Glenwood and surrounding areas ultimately selecting two active listings and three closed sales.

In estimating the market value of the subject's site, the appraiser developed the sales comparison approach to value selecting three closed comparable sales and two active listings. The comparables have sites that range in size from 205,755 to 829,382 square feet or 4.723 to 19.040 acres of land area, where comparables #1, #3, #4 and #5 are located in FEMA Flood Zone AE. Comparables #1, #2, #3 and #5 are unimproved sites while comparable #4 is improved with a 68 year old, 995 square foot home with "ancillary structures" to be razed prior to redevelopment. The comparable sales sold from February 2023 to December 2023 for prices ranging from $200,000 to $275,000 or from $0.33 to $1.10 per square foot of land area. Appraisal comparables #1 and #2, the active listings, have sale prices of $299,900 and $300,000 or $0.61 and $0.76 per square foot of land area.

After adjusting comparables #1 and #2 for their active status, the appraiser adjusted the comparables for differences with the subject in location, site size, and site shape, arriving at adjusted per square foot sale prices of the comparables ranging from $0.24 to $0.85 per square foot of land area.

The appraiser stated the comparables properties had an average per square foot adjusted sale price of $0.53 and a median adjusted per square foot price of $0.50 per square foot. Furthermore, the appraiser stated that comparable sales #1 and #5 are closest in proximity to the subject property with comparable #1 also being located in a FEMA Flood Zone AE like the subject. As a result, the appraiser opined the subject's market value to be below the average and median values and that a per square foot value of $0.40 to be appropriate for the subject resulting in an opinion of market value for the subject of $310,000.

Based on this evidence, the appellant requested the subject's land assessment be reduced to reflect the appraised value of the land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $98,349. The subject has a land assessment of 77,848 which equates to a land value of $778,480 or $1.00 per square foot of 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 three properties where comparables #1 and #3 had sale information. Comparable #2 has no sales information and therefore shall not be analyzed or discussed any further. Comparables #1 and #3 are located within approximately a ¼ of a mile from the subject property. These two comparables have sites with 20,079 or 20,128 square feet of land area and are improved with 1-story dwellings of frame or masonry exterior construction that have 948 or 1,589 square feet of living area and are 74 years old. The comparables have a 1½-car or a 2½-car garage. The land and building sales for comparables #1 and #3 sold in July 2020 and October 2021 for prices of $45,000 and $160,000 or $28.32 and $168.78 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

The board of review did not critique or otherwise challenge any of the information contained in the appellant's appraisal.

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 board of review submitted two comparable sales, for the Board's consideration.

The Board finds the best evidence of market value for the subject site to be the land appraisal submitted by the appellant. The appraiser selected five comparable properties and made reasonable adjustments for differences from the subject. The subject's land assessment reflects a market value of $778,480 or $1.00 per square foot of land, which falls above the appraised value. The Board finds the subject's site had a market value of $310,000 as of January 1, 2023. 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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