



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

APPELLANT: Art 4, Inc.
DOCKET NO.: 23-33869.001-R-1
PARCEL NO.: 32-13-100-009-0000

The parties of record before the Property Tax Appeal Board are Art 4, Inc., 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: \$19,000
IMPR.: \$13,500
TOTAL: \$32,500

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 improved with a two-story, single-family dwelling of frame construction with 2,979 square feet of living area located in Lynwood, Bloom Township, Cook County. The dwelling is 81 years old. Features include a partial, unfinished basement, a two-car garage, a fireplace, and two full bathrooms. The subject is located on a 209,959 square foot site. It is a class 2-06 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 \$325,000, land included, as of January 1, 2023. Photographs of the subject dwelling's interior and exterior were included with the appraisal. The appraiser relied on the sales comparison approach to first value the subject's improvements and adjacent 61.250 square feet of the subject's land. In so doing, the appraiser analyzed data regarding sales of four comparable properties. The sales took

place between September 2022 and September 2023, for amounts ranging from \$145,000 to \$195,700. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. The adjusted sales prices ranged from \$155,000 to \$165,000. The appraiser concluded that the value of the subject's improvements plus the 61,250 square feet of land that did not constitute excess land was \$160,000 as of the relevant valuation date of January 1, 2023.

The appraiser concluded that the remaining 148,709 square feet of land was excess land, and he valued it by considering sales or listings of five vacant comparable parcels. There were three sales and two listings. The sales took place between July 2021 and August 2022 for amounts ranging from \$1.00 per square foot to \$1.53 per square foot. The appraiser adjusted these amounts to between \$1.07 and \$1.20 per square foot to account for differences between the subject's excess land and the comparables. The two asking prices were \$0.51 and \$1.03 per square foot, which the appraiser adjusted to \$0.92 and \$1.08.

The appraiser concluded from this data that the value of the subject's excess land was approximately \$1.10 per square foot or \$165,000 when rounded. When this was added to the estimate of the value of the subject's improvements and the other 61,250 square feet of land, the subject's value was \$325,000.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was \$49,495, which reflects a market value of \$494,950, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about four suggested comparable properties, but no sales data was included about any of the comparables.

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 an 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.

This Board finds that the appraisal submitted by the appellant is the best evidence of the subject property's market value. The appraiser used the sales comparison approach to value the subject dwelling and adjacent 61,250 square feet of land, and to value 148,709 square feet of surplus land. The appraiser made adjustments to the sales prices of the comparables used in those valuations. In contrast, the board submitted information about four suggested comparables, but that information did not include sales data or other data that would be of significant use in determining the subject's value. The Board gives little weight to the board of review's evidence, and it finds, consistent with the appraiser's conclusions, that the subject's value as of January 1, 2023, was \$325,000. This corresponds with an assessed value of \$32,500 under the 10% level provided in the Cook County Real Property Assessment Classification Ordinance. Accordingly, the appellant has shown overvaluation by a preponderance of the evidence, and a reduction in the subject's assessment to \$32,500 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.



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: _____

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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