



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

APPELLANT: ABC Turnkey Properties  
DOCKET NO.: 23-33889.001-R-1  
PARCEL NO.: 28-23-405-040-0000

The parties of record before the Property Tax Appeal Board are ABC Turnkey Properties, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$2,094  
**IMPR.:** \$10,905  
**TOTAL:** \$12,999

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 and masonry exterior construction with 1,221 square feet of living area. The dwelling is approximately 66 years old. Features include a crawl space foundation, central air conditioning, and a 1-car garage. The property has a 9,310 square foot site and is located in Markham, Bremen 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the subject's assessment neighborhood and within 0.2 of a mile from the subject property. The comparables are improved with 1-story, class 2-03 dwellings of frame and masonry exterior construction with either 1,200 or 1,221 square feet of living area. The

dwellings are either 66 or 67 years old. Each comparable has a slab or crawl space foundation and from a 1-car to a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$8,756 to \$9,756 or from \$7.17 to \$7.99 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,999. The subject property has an improvement assessment of \$10,905 or \$8.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables located within the subject's assessment neighborhood, as well as being on the same block and along the same street or ¼ of a mile from the subject property. The comparables are improved with 1-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,184 to 1,250 square feet of living area. The dwellings are either 66 or 67 years old. One comparable has a full basement and three comparables each have a slab or crawl space foundation. One comparable has central conditioning. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$10,755 to \$11,205 or from \$8.93 to \$9.21 per square foot of living area. The board of review asserted the assessed values per square foot for the submitted comparables support the subject's assessed value as equitable.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). 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 parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to board of review comparables #1 and #3 which lack a garage, which is a feature of the subject, or have a basement foundation, which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables, as well as board of review comparables #2 and #4 which are similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in other features. Three of the appellant's comparables and both of the board of review comparables each lack central air conditioning suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$8,756 to \$10,905 or from \$7.17 to \$9.21 per square foot of living area. The subject property's improvement assessment of \$10,905 or \$8.93 per square foot of living matches board of review comparable #4 which sets the upper limit of the overall improvement assessment range established by the best comparables in this record and falls within this range on

a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate 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: \_\_\_\_\_

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: June 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

ABC Turnkey Properties, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602