FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Caring Properties
DOCKET NO.: 23-35258.001-R-1
PARCEL NO.: 32-32-419-054-0000

The parties of record before the Property Tax Appeal Board are Caring Properties, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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 ***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:	$2,134
IMPR.:	$5,866
TOTAL:	$8,000

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 masonry exterior construction with 1,404 square feet of living area. The dwelling was constructed in 1954 and is approximately 69 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 3-car garage. The property has a 6,097 square foot site and is located in Steger, 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 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 $80,000 as of January 1, 2023. The appraisal was prepared by Adam Francis Smith, a Certified General Real Estate Appraiser.

The purpose of the appraisal report was to estimate the Retrospective Market Value of the fee simple interest of the real estate described in this report in order to determine the subject's Market Value. Users of the report included the taxpayer of record and various taxing bodies including the Property Tax Appeal Board. The appraiser indicated that the comparables were selected for their overall similarity to the subject in terms of utility and other factors.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales located within the same neighborhood or in nearby similar neighborhoods from the subject property. The comparables have sites that range in size from 3,125 to 6,000 square feet of land area and are improved with 1-story, 1½-story, 2-story and multi-level dwellings of average quality construction that range in size from 1,044 to 1,625 square feet of living area. The homes are 51 to 94 years old. Two comparables have a basement and two comparables have a concrete slab foundation. Two comparables each have a 1-car garage. The comparables sold from September 2021 to June 2022 for prices from $60,000 to $95,000 or from 50.85 to $90.52 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in dwelling size, site area, basement area, garage capacity, condition and room counts arriving at adjusted prices ranging from $66,600 to $100,643 and an opinion of market value for the subject of $80,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to $8,000 which equates to a market value of $80,000 or $56.98 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 $10,964. The subject's assessment reflects a market value of $109,640 or $78.09 per square foot of living area, including 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 comparable sales located within approximately a ¼ of a mile from the subject property. The board of review's comparable #1 is the same property as appraisal comparable #3. The comparables have sites of 6,187 or 6,250 square feet of land area and are improved with 1-story dwellings of frame or masonry exterior construction that range in size from 1,116 to 1,186 square feet of living area. The homes are 62 to 67 years old. Each comparable has a full basement and central air conditioning. One comparable has a fireplace and two comparables have a 2-car garage. The comparables sold from May 2021 to August 2023 for prices ranging from $95,000 to $160,436 or from $84.82 to $135.27 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

In rebuttal, the appellant's counsel submitted a written brief, and Multiple Listing Service (MLS) sheets with photographs for two of the board of review's comparable sales. The appellant's counsel critiqued each of the board of review's comparable properties arguing comparable #1 has a partially finished basement, comparable #2 sold after January 1, 2023 and comparable #3 is superior to the subject. In support of these arguments the appellant submitted copies of the MLS sheets for the board of review's comparables #1 and #2.

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 the board of review submitted three comparable sales, one of which was selected by the appraiser, for the Board's consideration. The Board gave less weight to board of review comparables #2 and #3 which are less similar to the subject in dwelling size, foundation type and/or sold less proximate to the January 1, 2023 assessment date than other properties in the record. Furthermore, the board of review did not critique or challenge the appellant's appraisal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of $109,640 or $78.09 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of $80,000 as of the assessment date at issue. 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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