FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Angela Arney
DOCKET NO.: 23-35263.001-R-1
PARCEL NO.: 32-18-207-043-0000

The parties of record before the Property Tax Appeal Board are Angela Arney, the appellant, 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:	$3,250
IMPR.:	$0
TOTAL:	$3,250

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 a lot with an area of 13,000 square feet. It is located in Chicago Heights, Bloom Township, Cook County. The only improvement is a small garage, but it was assessed at zero. A single-family residence that had been on the property was demolished in 2022 after a fire. The subject is a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as a ground for the appeal. In support of this argument, the appellant submitted an appraisal that estimated the value of the subject as $20,000 as of August 23, 2024. The appraiser used the sales comparison approach, relying on sales of three vacant lots. These suggested comparables were sold between March 2024 and December 2024 for amounts ranging from $18,000 to $20,000, or between $1.12 and $2.78 per square foot of land. Comparable one, which sold for $2.78 per square foot, is located about a mile from the subject in Chicago Heights. The other two comparables, which sold for $1.25 and $1.12 per square foot, are both located about four miles from the subject in East Hazel Crest. Based on this evidence, the appellant seeks to have the subject's assessed value reduced to $2,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $9,757. This assessment reflects a value for the subject property of $97,570, or about $7.50 per square foot of land, under the Cook County ordinance establishing a 10% level of assessment for vacant land. The board of review submitted no evidence in support of the assessment.

This matter was set for a hearing, and the appellant did not appear on the designated date and time. Neither of the parties had requested a hearing in writing, however. This Board will therefore proceed to decide the appeal based on the documentary evidence that has been submitted.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property 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 that the appellant met this burden of proof.

The only evidence of the subject's fair market value is the appraisal submitted by the appellant. That appraisal has some flaws. For example, it determines the subject's value as of August 23, 2024, although the proper date for the purpose of this case is January 1, 2023. See 35 ILCS 200/9-155. Additionally, it gives the three comparables equal weight, even though comparable one is located in the same municipality as the subject about a mile away while comparables two and three are located about four miles from the subject in a different municipality. The appraisal explained that these were the best available comparables.

According to the appraisal, the subject's fair market value is $20,000, or $1.54 per square foot. This Board finds that the appraiser should have given significantly greater weight to comparable one than the other comparables given its much greater proximity to the subject. As noted above, comparable one sold for $2.78 per square foot. This Board determines that the subject's value is $2.50 per square foot, or a total of $32,500. Accordingly, the appellant has met the applicable burden of showing overvaluation by a preponderance of the evidence, and an assessment reduction to $3,250 is warranted based on the Cook County ordinance establishing a 10% level of assessment for vacant land.

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

AGENCY

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