



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

APPELLANT: Sherman Taylor  
DOCKET NO.: 23-36295.001-R-1  
PARCEL NO.: 19-09-105-026-0000

The parties of record before the Property Tax Appeal Board are Sherman Taylor, the appellant(s); 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:** \$3,591  
**IMPR.:** \$17,409  
**TOTAL:** \$21,000

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 an approximately 63-year-old one-story dwelling with 864 square feet of living area of masonry construction. Features of the home include a full basement, one bathroom, and a two-car garage. The property has a 3,780 square foot site and is located in Chicago, Stickney Township, Cook County. The subject is classified as a class 2-02 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 information on three comparable sales. The comparables are located within four blocks. There is some discrepancy as to the living area size of the appellant's property and the comparables. In Section III of the appeal, the appellant stated the size of the subject property is 864 feet, which matches the board of review's description of the property. In Section V of the appeal, the appellant stated the size is 578 square feet and stated that the other comparables are also 578 square feet, which based on information provided in Section III, this appears to be the

size of the garages and not the actual residences of these comparables and the subject. The Board will treat these comparables as similarly sized to the subject property of 864 square feet, which appears to be the case based on other information provided in the appeal and from the board of review. The appellant also provided additional comparables that will not be considered since their information was not included in the required form of the Section V grid. The comparables are 71- to 100-year-old class 2-02 one-story residences with masonry construction. The comparables were sold between December 2003 and April 2024 for sale prices between \$130,000 and \$179,900. The comparables have sale prices per square foot between \$224.91 and \$311.25. The appellant is requesting a total assessment of \$15,618.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,000. The subject's assessment reflects a market value of \$210,000 or \$243.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on one comparable sale. The board of review also provided equity information on two other comparables, but those comparables will not be considered since the appellant filed this appeal based on overvaluation and not assessment equity. The sale comparable is located 0.25 miles away from the subject property. The comparable is a 75-year-old one-story residence with masonry construction. The comparable sold on April 3, 2023, for \$295,000 and has a sale price per square foot of \$334.85. The board of review is requesting that the current assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review's comparable sales #3 and appellant's comparable sales #1 and #3. As for comparable sales that are not best evidence, appellant's comparable sale #2 is from 2003, which is too remote to be considered. Also, as stated above, the board of review did not provide sale information for comparable sales #1 and #2. The best comparables sold for prices ranging from \$245.67 to \$334.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$243.06 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds 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:

December 23, 2025



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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