



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

APPELLANT: Kenneth Mette
DOCKET NO.: 23-37831.001-R-1
PARCEL NO.: 12-30-213-017-0000

The parties of record before the Property Tax Appeal Board are Kenneth Mette, 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: \$4,359
IMPR.: \$21,640
TOTAL: \$25,999

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 multi-level dwelling of frame and masonry construction with approximately 1,278 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a partial basement and a two-car garage. The property has an approximately 9,686 square foot site¹ and is located in Melrose Park, Leyden Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. The appellant submitted evidence disclosing the subject property was purchased on September 29, 2022, for a price of \$110,000. In support

¹ The appellant and the board of review submitted conflicting evidence regarding the subject's dwelling site size and square footage of living area. Neither party submitted evidence in support of their respective positions on site and living area size. Additionally, the Board finds that the disputed size differences are negligible and will not make a decision regarding the disputed amounts or consider it in its analysis of this appeal.

of this argument the appellant submitted a master settlement statement and answered some of the questions in Section IV of the residential appeal. The appellant disclosed that the parties to the transaction were not related, that the property was not sold due to a foreclosure action, listed the seller as the owner, and indicated that the owner was the Bank of Elmhurst. The appellant indicated that the subject was advertised for "EST. 6 months" but did not disclose in what manner the property was advertised. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$8,359, which would reflect a market value of \$83,590 or \$65.41 per square foot of living area, land included in the price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,999. The subject's assessment reflects a market value of \$259,990 or \$203.43 per square foot of living area, land included, when using the 2023 three-year average median level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales and two additional comparable properties, all with varying degrees of similarities to the subject for which the board of review did not provide proximity to the subject. The comparable sales provided by the board of review occurred on July 27, 2022, for a sale price of \$425,000 or \$285.04 per square foot of living area, land included in the sale price and on June 13, 2022, for a sale price of \$280,000 or \$196.49 per square foot of living area, land included in the sale price. The four properties provided by the board of review, including the two sales, range: in age from 53 to 67 years; in size from 1,425 to 1,681 square feet of living area; and in improvement assessment from \$17.17 to \$26.78 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board gives little weight to the 2022 sale of the subject as it is unclear whether the sale was of an arms-length nature. The appellant indicated in Section IV of the residential appeal form that the subject property had been advertised for sale for an estimated period of six months but gives no indication of what this advertisement consisted of other than relating that it was "for sale by owner." The appellant failed to submit a listing data sheet which would have likely supplied that information. There is no conclusive evidence submitted by the appellant that disclosed how the property was exposed to the open market. Illinois law requires that all real property "shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale." (Ill. Rev. Stat. 1971, ch. 120, par. 501.) Fair cash value is normally associated with fair market value: what the property would bring at a voluntary sale where the owner is

ready, willing and able to sell but not compelled to do so and the buyer is likewise ready, willing and able to buy, but not forced to do so. (See, e.g., *People ex rel. McGaughey v. Wilson* (1937), 367 Ill. 494, 12 N.E.2d 5.) This is theoretically an objective standard of valuation; the value of particular property is set by the forces of the marketplace at a given place and time. The Property Tax Appeal Board finds the subject's lack of open market exposure fails to meet a fundamental requirement to be considered an arm's-length transaction reflective of fair cash value.

In addition, appellant relates that the subject property was for sale by owner but submitted evidence which indicates that the seller of the property was the Bank of Elmhurst as a trustee. The record presented calls into question, unanswered by the evidence, whether the sale of the subject property was of an arm's length nature. The Board finds that the sale of the subject on September 29, 2022, for \$110,000 was a compulsory sale.

A "compulsory sale" is defined as:

(i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

The Board finds that the sale of the subject in September 2022 is a compulsory sale, in the form of a foreclosure, based on the settlement statement submitted by the appellant, which states that the seller was a financial institution.

The appellant offers conflicting evidence of when the appellant occupied the subject property. Appellant offers evidence that the subject property was occupied in December 2022 and then relates in another part of the record that the move-in date was in June 2024. Appellant relates that he was waiting for permits to complete work on the property and writes that the property was 'uninhabitable.' Other than making this claim in the record, appellant does not offer any evidence of uninhabitability of the subject property and shows no evidence of the work necessary to make the property habitable, such as estimates, pictures, bills, or invoices for materials or work performed.

The appellant carried the burden of proof to show by a preponderance of the evidence that the market value of the subject property was not accurately reflected in its assessed valuation. The appellant did not establish that the sale of the subject property was an arm's length transaction and further failed to indicate how the recent sale of the property was advertised for any length of time on the open market. The Board gave little weight to the subject's sale due to the fact that no evidence was submitted by the appellant that the sale was advertised or exposed on the open market and therefore it could not be determined that the transaction was between a willing seller and a willing buyer. Appellant further failed to provide evidence of the condition of the property and how, if at all, this affected the market value of the subject property. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified. Based on this record the Board finds the appellant's submission is insufficient to challenge the correctness of the assessment. As a result, the Board finds the

appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property as required by Section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910363(b)).

Additionally, Board may consider market value evidence, such as sales of comparable properties submitted by the parties, to determine whether the subject was sold at fair cash value. 86 Ill.Admin.Code §1910.65(c)(4); See *Calumet Transfer LLC v. Illinois Property Tax Appeal Board*, 401 Ill.App.3d 652 (1st Dist. 2010). No such evidence was provided by the appellant. Ultimately, the appellant had the burden of showing overvaluation in the assessment process by a preponderance of the evidence and failed to do so.

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: _____

November 25, 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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