FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: VPP Holdings, LLC
DOCKET NO.: 23-39579.001-R-1
PARCEL NO.: 31-03-201-103-0000

The parties of record before the Property Tax Appeal Board are VPP Holdings, LLC, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$1,975
IMPR.:	$9,024
TOTAL:	$10,999

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 townhome of frame exterior construction with 1,294 square feet of living area.[1] The dwelling was built in 1973 and is approximately 50 years old. Features include a slab foundation, central air conditioning, and a 1-car garage. The property has a 2,079 square foot site and is located in County Club Hills, Rich Township, Cook County. The subject is classified as a class 2-95 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 located within the subject's

[1] The parties disagree as to the subject's story height with the appellant reporting in the grid analysis that the dwelling has a 2-story design while the board of review reports it has a 1-story design; however, neither party provided additional evidence to support their respective description.

assessment neighborhood. The properties have parcels ranging from 1,127 to 1,426 square feet of land area. The comparables are improved with 2-story, class 2-95 townhomes of frame exterior construction ranging in size from 1,306 to 1,440 square feet of living area. The dwellings are either 44 or 46 years old. Each comparable has a slab foundation, central air conditioning, and a 1-car garage. The comparables sold from May 2021 to September 2021 for prices of either $92,000 or $100,0000 or ranging from $63.89 to $76.57 per square foot of living area, land included. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $10,999. The subject's assessment reflects a market value of $109,990 or $85.00 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The properties have parcels that range from 1,260 to 1,608 square feet of land area. The comparables are improved with 2-story, class 2-95 townhomes of frame or frame and masonry exterior construction ranging in size from 1,248 to 1,375 square feet of living area. The dwellings range in age from 46 to 53 years old. Three comparables each have a full basement and one comparable has a slab foundation. Three comparables each have central air conditioning. One comparable has a 1-car garage. The comparables sold from May 2023 to November 2023 for prices ranging from $32,000 to $146,000 or from $25.64 to $106.18 per square foot of living area, land included. Based on this evidence, the board of review requested the 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 parties submitted seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales which occurred in 2021, less proximate to the subject's January 1, 2023 assessment date at issue than the comparable sales presented by the board of review.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables sold proximate to the subject's 2023 lien date and are similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in lot size, foundation type, garage amenity, and other features. The comparables sold for prices ranging from $32,000 to $146,000 or from $25.64 to $106.18 per square foot of living area, land included. The subject's assessment reflects a market value of $109,990 or $85.00 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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:

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: September 15, 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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