



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

APPELLANT: Yashurun Slaughter  
DOCKET NO.: 23-40682.001-R-1  
PARCEL NO.: 31-14-409-006-0000

The parties of record before the Property Tax Appeal Board are Yashurun Slaughter, 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:** \$14,062  
**IMPR.:** \$5,938  
**TOTAL:** \$20,000

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 37,500 square foot parcel of land improved with a 75-year-old, one-story, frame and masonry, single-family dwelling. The property is located in Olympia Fields, Rich Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the market value argument, appellant asserts the subject was purchased on July 7, 2016, for \$157,000. The settlement statement included commissions to realty companies. The appellant also submitted three sales comparables. The properties are described as one-story dwellings. These properties sold from November 2016 to October 2023; however, the appellant failed to submit accurate square footage for the subject and these properties to determine a purchase price per square foot.

Finally, the appellant submitted an appraisal of the subject. The appraisal estimated the subject's market value as of January 1, 2023, at \$200,000. The appraiser utilized the sales comparison approach to value to estimate the subject's market value. The appraiser disclosed the subject is owner-occupied.

Under the sales comparison approach, the appraiser analyzed seven sales in arriving at the estimate of value. The sales properties are described as one or two-story, single-family dwelling ranging in size from 1,400 to 2,769 square feet of building area. They sold from January 2021 to May 2022 for prices ranging from \$140,000 to \$240,000 or from \$69.70 to \$117.95 per square foot of building area. After making adjustments for pertinent factors, the appraiser estimated a value for the subject under the sales comparison approach of \$200,000.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the assessment of \$20,000 which reflects a market value of \$200,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the current assessment, the board of review submitted four sales comparables. These comparables sold from April 2021 to March 2022 for prices ranging from \$117.03 to \$159.66 per square foot of building area.

### **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 gives no weight to the sale of the subject in 2016 as this sale is seven years prior to the lien date and reflective of the subject market value as of January 1, 2023. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The current assessment reflects a market value above this value. The Board finds this appraisal to be persuasive because the appraisal discloses that the appraiser inspected the subject, reviewed the property's history, and used similar properties in the sales comparison approach. Therefore, the Board finds the subject property's market value of \$200,000 as of the assessment date at issue. The Board further finds the subject is currently assessed at \$20,000 which reflects a market value of \$200,000. Therefore the Board finds the subject is properly assessed and a reduction in the assessment is not warranted.

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: \_\_\_\_\_

February 18, 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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