



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

APPELLANT: CA HOMES & PROPERTIES
DOCKET NO.: 23-42519.001-R-1 through 23-42519.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are CA HOMES & PROPERTIES, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-42519.001-R-1	31-26-107-001-0000	1,593	1,563	\$3,156
23-42519.002-R-1	31-26-107-002-0000	1,280	1,564	\$2,844

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 two Property Index Numbers (PINs), 31-26-107-001-0000 and 31-26-107-002-0000, and contains a single residential improvement situated on a 3,983-square-foot site in Matteson, Rich Township, Cook County. The property is classified as Class 2-03 under the Cook County Real Property Assessment Classification Ordinance. The improvement is an approximately 72-year-old, multi-level masonry dwelling with 1,222 square feet of living area, one bathroom, a full basement, and a two-car garage.

The appellant's appeal is based on overvaluation. In support of this claim, the appellant submitted documentation showing that the subject property was purchased on December 4, 2020, for \$60,000. The appellant completed Section IV – Recent Sale Data of the appeal, indicating that the sale was conducted through a realtor, was advertised on a multiple listing service for approximately

three months, was not the result of a foreclosure or contract-for-deed transaction, and did not involve related parties. The appellant also submitted a settlement statement and sales contract. Additionally, the appellant submitted a 2023 Board of Review decision showing total assessments of \$6,656 for PIN -001 and \$6,343 for PIN -002, for a combined total of \$12,999. The appellant requested that the assessment be reduced to reflect the 2020 purchase price.

The Board of Review submitted its Notes on Appeal, reporting a prorated 2023 assessment of \$6,656 for the PIN ending in -001. This is consistent with the 2023 Board decision provided by the appellant, which reflects a combined assessment of \$12,999 for both PINs. Based on the total assessment, the subject property's implied market value is \$129,990, or \$106.37 per square foot of living area, land included, when applying the 10% level of assessment for Class 2 property. The Notes on Appeal also indicate a February 2021 sale of the PIN ending in -001 for \$30,722.

In support of its position, the Board of Review submitted four comparable sales located on the same block or within one-quarter mile of the subject. The comparables are improved with Class 2-03 one- or one-and-one-half-story single-family dwellings of frame or masonry construction, ranging in age from 74 to 98 years. Lot sizes range from 6,000 to 7,808 square feet, and improvements range from 1,146 to 1,440 square feet of living area. These properties sold between February 2020 and August 2020 for prices ranging from \$62,500 to \$113,000, or \$43.40 to \$82.54 per square foot of living area, land included. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property on December 4, 2020, at a price of \$60,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised for sale. In further support of the transaction the appellant submitted a copy of the sales contract and settlement statement contemplating a transaction between a willing seller and a willing buyer. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. The Board finds the purchase price is below the market value reflected by the assessment. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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:

May 19, 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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