



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

APPELLANT: Cornell Hughes
DOCKET NO.: 23-45073.001-R-1
PARCEL NO.: 31-23-202-025-0000

The parties of record before the Property Tax Appeal Board are Cornell Hughes, 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 **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:

LAND: \$11,220
IMPR.: \$24,075
TOTAL: \$35,295

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 18,700 square foot parcel of land improved with a 23-year-old, two-story, masonry, single-family dwelling containing 3,367 square feet of building area. Amenities include a full basement, three and one-half baths, air conditioning, a fireplace, and a three-car garage. 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 inequity for the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted data on six suggested comparables located within .3 miles of the subject. These comparables are described as two-story, masonry or frame and masonry, single-family dwellings. They range: in age from 23 to 34 years; in size from 3,262 to 3,802 square feet of building area; and in improvement assessment from \$6.90 to \$8.53 per square foot of building area. These properties have full basements, air conditioning, one

fireplace, two and one-half or three baths, and a three-car garage. They range in land size from 18,000 to 26,650 square feet and have land assessments from \$.55 to \$.60 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$37,146 with an improvement assessment of \$25,926 or \$7.70 per square foot of building area and a land assessment of \$11,220 or \$.60 per square foot.

In support of the current assessment, the board of review submitted data on four suggested comparables located in Olympia Fields. These comparables are described as two-story, masonry or frame and masonry, single-family dwellings. They range: in age from 15 to 44 years; in size from 2,385 to 3,233 square feet of building area; and in improvement assessment from \$7.98 to \$9.03 per square foot of building area. Amenities include partial or full basements, from two and one-half to four baths, air conditioning, one or two fireplaces, and two or three-car garages. The comparables ranged in land size from 17,600 to 21,750 square feet and have land assessments of \$2.35 per square foot.

In rebuttal, the appellant submitted a letter asserting that the board of review has incorrectly listed the number of bedrooms for the subject. He also asserted that the board of review's comparables are located in a different subdivision from the subject and over one mile away. He argued that his comparables are located within walking distance of the subject within the same subdivision.

At hearing, Mr. Cornell Hughes testified that his taxes have almost doubled since the last assessment. He testified that Olympia Fields has 15 different subdivisions and that houses in each of these subdivisions have different price ranges and taxes. Mr. Hughes testified that his comparables are all located within his subdivision within walking distance. He also testified that he only has four bedrooms and not five as listed by the board of review. He also confirmed that he is appealing his land assessment.

The board of review's representative, Shaina Howell, testified to different assessment numbers on a price per square foot for the appellant's comparables based on the final board of review assessment figures; the comparables had improvement assessments ranging from \$6.40 to \$7.39 per square foot of building area. She argued that there is no viable evidence as to the appellant's comparables versus the board of review's comparables being in different markets. Ms. Howell also asserted that the appellant did not submit any evidence in regard to the different bedroom count for the subject. She then rested on the board of review's previously submitted evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are all located in the subject's neighborhood within .8 miles of the subject. The board of review's comparables have land assessments that are over 3x the assessment of the subject and the appellant's comparables. This large difference in land value suggests a different market; therefore, the Board finds these comparables are not similarly located and gives these comparables less weight. The appellant's comparables had improvement assessments ranging from \$6.40 to \$7.39 per square foot of building area. In comparison the subject's improvement assessment of \$7.70 per square foot of building area is above the range of the best comparables in this record. These comparables also had land assessments from \$.55 to \$.60 per square foot of land. The subject has a land assessment of \$.60 per square foot which is within the range of the comparables. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is justified. The Board also finds the land is equitably assessed.

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: July 15, 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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