FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lynward Jr. Stevenson
DOCKET NO.: 23-46661.001-R-1
PARCEL NO.: 31-16-204-012-0000

The parties of record before the Property Tax Appeal Board are Lynward Jr. Stevenson, 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:	$6,747
IMPR.:	$23,252
TOTAL:	$29,999

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 two-story dwelling with 2,479 square feet of living area and frame and masonry construction. The dwelling is approximately 18 years old. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 5,292 square foot site and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-78 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 ten comparable sales of properties with varying degrees of similarities to the subject which are located within a 3.5-mile radius of the subject. All but one of these comparables is in the same neighborhood code as the subject. The comparables are described as two-story dwellings of either frame or frame and masonry construction that ranged: in age from 14 to 58 years; in size from 2,089 to 2,724 square feet of living area; and which sold from November 2012 to October 2023 for sale prices per square foot of living area from $48.51 to $119.77, land included in the sale price. Based upon the submitted evidence, the appellant requested the subject's total assessment be reduced to $24,521 or $98.91 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $29,999. The subject's assessment reflects a market value of $299,990 or $121.01 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The comparables are described as two-story dwellings of frame or frame and masonry construction which ranged: in age from 6 to 19 years; in size from 2,165 to 2,606 square feet of living area; and which sold from January 2023 to December 2023 for sale prices per square foot of living area from $126.68 to $153.49, land included in the sales price. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted fourteen suggested comparable sales properties for the Board's consideration in determining assessment market value. Appellant offered five suggested comparable sales properties which were sold from November 2012 to April 2016. These five will not be given any weight by the Board as they are too remote in time from the lien year at issue, 2023, to be reflective of the subject's market value as of the lien date. Appellant had five remaining suggested comparable sales properties which sold from January 2023 to December 2023 for prices per square foot of living area from $102.70 to $119.77, land included in the sale price. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #3 and board of review's comparable sales #1 and #4. Appellant's comparables #1, #2, and #3 were similar to the subject in age, size, bathrooms, central air conditioning, and two-car garages. Two of these comparables had full basements like the subject while the other had a partial basement. Board of review's comparables #1 and #4 were similar to the subject in age size, bathrooms, full basement, and central air conditioning. One of these comparables had a two-car garage like the subject while the other had a three-car garage. These comparable properties sold for prices ranging from $115.16 to $153.49 per square foot of living area, including land. The subject's assessment reflects a market value of $121.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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: January 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lynward Jr. Stevenson
64 Stephens Street
Matteson, IL 60443

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602