FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Georgia Tounta
DOCKET NO.: 23-48321.001-R-1 through 23-48321.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Georgia Tounta, the appellant(s), by attorney Abby L. Strauss, of Schiller Law 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
23-48321.001-R-1	10-33-400-013-0000	10,500	10,100	$20,600
23-48321.002-R-1	10-33-400-014-0000	10,020	20,880	$30,900

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), 10-33-400-013-0000 and 10-33-400-014-0000, and contains a single residential improvement situated on a 12,672 square foot site in Lincolnwood, Niles Township, Cook County. The property is classified as Class 2-04 under the Cook County Real Property Assessment Classification Ordinance. The improvement is a 47-year-old, one-story, masonry dwelling with 3,212 square feet of living area, central air conditioning, a full basement, and a two-car garage.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 21, 2023, for a price of $515,000. Appellant submitted Section IV – Recent Sale Data of the Residential Appeal form asserting that the property was not transferred between family members or related corporations, was sold by a realtor, was advertised for sale for 101 days on the multiple listing services, was not sold due to a foreclosure action, and was not sold using a contract for deed. Appellant submitted a settlement statement. Appellant submitted the Cook County Board of Review 2023 Assessed Valuations decision which indicates that the total assessment for PIN 013 is $25,149 and for PIN 014, $37,224. Appellant disclosed that this is not an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $25,149, which reflects the total assessment for PIN 013. The subject's total assessment for both PIN's reflects a market value of $623,730 or $194.19 per square foot of living area, land included, when using the level of assessments for class two 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 three comparable sales properties which sold from May 2021 to August 2023 for sales prices from $725,000 to $980,000 or from $195.09 to $310.62 per square foot of living area, land included in the sales prices. These properties were within a ¼-mile radius of the subject, were from 46 to 50 years old, and had from 2,852 to 4,503 square feet of living area. The board of review asserted that the property including PIN 013 was pro-rated with PIN 014. The board of review asserted that an appraiser measured the improvements square feet of living area of as 3,098 but did not include a sketch of the improvement. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted written rebuttal disputing the evidence of the board of review and asserting that the best evidence in the record is that of the appellant.

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 in June 2023 for a price of $515,000. 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, the property was sold using a Realtor, the property had been advertised on the open market with the multiple listing services, and it had been on the market for 101 days. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or sufficient evidence to refute the contention that the purchase price was reflective of market value. There is no evidence on the record to support the contention of the board of review that the square footage of the improvement is incorrect. Based on this record the Board finds the subject property had a market value of $515,000 as of January 1, 2023. Since market value has been determined to be $515,000 the level of assessments for class two property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply and the total assessment will be reduced in part and increased in part, commensurate with the request of the appellant.

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: July 21, 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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