



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

APPELLANT: Keith Mack
DOCKET NO.: 23-49299.001-R-1
PARCEL NO.: 24-02-325-056-0000

The parties of record before the Property Tax Appeal Board are Keith Mack, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$4,345
IMPR.: \$43,855
TOTAL: \$48,200

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 2-story dwelling of frame and masonry exterior construction with 3,310 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,207 square foot site and is located in Evergreen Park, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 14, 2021 for a price of \$482,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property was sold by owner and was advertised for sale through word of mouth and social media, and the sale was not due to foreclosure or by contract for deed. In support of the sale the appellant submitted a copy of the settlement statement. 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 \$50,999. The subject's assessment reflects a market value of \$509,990 or \$154.08 per square foot of living area, land included, when using the level of assessments for class 2 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 located in Evergreen Park or Oak Lawn, one of which is on the same block as the subject. The parcels range in size from 5,011 to 6,264 square feet of land area and are improved with 2-story, class 2-78 homes of frame and masonry exterior construction ranging in size from 2,825 to 3,148 square feet of living area. The dwellings range in age from 16 to 31 years old. Each home has a basement, central air conditioning, and a 2-car garage. Two homes each have a fireplace. The comparables sold from August 2021 to July 2023 for prices ranging from \$450,000 to \$607,000 or from \$159.29 to \$192.82 per square foot of living area, including land.

The board of review disputed the subject's sale was arm's length as it was not sold using a realtor and listed on the Multiple Listing Service. Based on this evidence, 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 appellant presented evidence of a July 2021 sale and the board of review presented three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the purchase of the subject property in July 2021 for a price of \$482,000. The appellant provided evidence demonstrating the sale had some elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related and the property had been advertised on the open market by word of mouth and on the Internet via social media. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds no merit in the board of review's argument that an arm's length sale must be listed or sold using a realtor, which contention was not supported by any legal authority.

The Board gave less weight to the board of review's comparables #2 and #3, for which the board of review did not provide their distance in relation to the subject. Moreover, one of these comparables is in a different city than the subject. The Board finds the remaining comparable sale does not overcome the apparent arm's length sale of the subject. A contemporaneous sale

between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158, 161 (Ill. 1967).

The Board finds the purchase price of \$482,000 is below the market value reflected by the assessment of \$509,990. Based on this record, the Board finds the subject property had a market value of \$482,000 as of January 1, 2023. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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: _____

September 16, 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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