



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

APPELLANT: Marcey Sweeney  
DOCKET NO.: 23-50105.001-R-1  
PARCEL NO.: 18-18-215-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marcey Sweeney, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is merited. The correct assessed valuation of the property is:

**LAND:** \$11,039  
**IMPR.:** \$35,961  
**TOTAL:** \$47,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,591 square feet, one-story brick residence perched on a 12,266 square feet parcel in Western Springs, Lyons, Cook County. The 57-year-old structure contained 2.5 bathrooms, one fireplace, central air conditioning, an attached two-car garage, and a full basement. The owner-occupied subject property sold in October 2021 for \$470,000 in a sale listed by realtor firm agent Julie White for 90 days prior to closing. The subject was not sold pursuant to a foreclosure action.

The appellant contends the \$51,753 subject assessment overvalues the subject property. The appellant supported the overvaluation argument with a copy of the closing disclosure indicating the subject sold in 2021 for \$470,000 to borrower Marcey Sweeney. The appellant represented that the transfer was at arm's length and fairly negotiated, that the property was advertised online for 90 days, and sold by a realtor but not due to a foreclosure or pursuant to a contract for deed.

In its “Notes on Appeal,” the county board of review maintained that the subject was correctly assessed at \$51,753. To fortify this position, the board of review supplied details about four sales of one-story properties within a quarter mile of the subject. The county board of review indicated that the subject sold October 8, 2021 for \$470,000, or \$295.41 per square foot.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in the Cook County Board of Review’s 2023 assessment of the subject. When market value is a basis of a property tax 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 Property Tax Appeal Board (PTAB) finds the appellant satisfied this burden of proof.

In this record, the appellant attached to the petition a closing disclosure confirming that the subject sold in October 2021—fewer than two years before the 2023 assessment year—for \$470,000. Moreover, in its “Comparable Sales/Assessment Equity Grid Analysis,” the board of review agreed that the subject sold for \$470,000 on October 8, 2021. Given the proximity of the purchase date to the assessment date, the credibility of the evidence supporting the purchase price, and the lack of evidence to the contrary, PTAB finds that the market valued the subject property around \$470,000 for the tax year in question. As such, PTAB concludes the appellant showed overvaluation by a preponderance of the evidence and a reduction in the total subject assessment to \$47,000, commensurate with the indicated market value and the appellant’s request, is warranted.

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: \_\_\_\_\_

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

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