



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

APPELLANT: Audrey Overton
DOCKET NO.: 23-51573.001-R-1
PARCEL NO.: 31-27-201-017-0000

The parties of record before the Property Tax Appeal Board are Audrey Overton, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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:

LAND: \$13,124
IMPR.: \$35,376
TOTAL: \$48,500

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 approximately 45-year-old three-story, six-unit apartment building with 5,971 square feet of living area of masonry construction. The units are comprised of two-bedroom, one bath units with a laundry room and paved parking. The property has a 32,809 square foot site in Matteson, Rich Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted an appraisal estimating the subject property had a market value of \$420,000 as of January 1, 2023. The appraiser utilized the sales comparison approach based on four comparable properties that sold between April 2021 and February 2022 and determined the market value for the subject property after adjustments. The appellant submitted a 2023 board of

review decision showing total assessment of \$51,999. Based on this evidence, appellant requests the subject property's total assessment be reduced to \$42,000.

The board of review submitted its Notes on Appeal, reporting a total assessment of \$51,999. This reflects a market value of \$519,990 or \$87.08 per square foot of living area, land included, when applying the 10% level of assessment for Class 2 property.

In support of its contention of the correct assessment, the board of review submitted four comparable equitable properties. These comparable properties are in the same neighborhood and are on the same block or within a quarter mile of the subject. The comparable properties have between 4,216 and 5,863 square feet of living area, are 44 to 56 years old, and sold from May 2021 to September 2022 for \$360,000 to 485,000, or \$82.72 to \$100.81 per square foot of living area, including land. The board of review is requesting that the current assessment level be confirmed.

Conclusion of Law

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 appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appraisal submitted by appellant lacking in sufficient details to justify the market value finding. The appraisal relies on the sales comparison approach, utilizing four comparable properties and providing market-based adjustments to arrive at an opinion of value for the subject property. The appellant's selected comparable properties were within an undisclosed distance from the subject, in different towns with different markets and with no adjustment for location as the appraisal found the comparable sale properties to be in the "similar general location" without any reference or acknowledgement that these properties appear to be miles apart based off the map appellant submitted. That the board of review has three comparable properties located on the same block as the subject and an aerial view submitted in the appraisal show similar properties nearby calls into question the reliability of the appraisal and why differing towns' properties were utilized when neighboring comparable properties were available. The appellant's comparable sale properties also had significant variances in building size, yet only one parcel was adjusted. The subject's total parcel assessment of \$51,999 reflects a market value of \$519,990 or \$87.08 per square foot of living area. The best evidence in the record is the raw data submitted by the board of review and the adjusted data submitted by the appellant. The Board finds that the subject property had a market value of \$485,000 as of the assessment date at issue. Because market value has been established, the level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance applies. (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:

May 19, 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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