



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

APPELLANT: AGS Holdings LLC
DOCKET NO.: 24-25844.001-R-1
PARCEL NO.: 28-14-210-037-0000

The parties of record before the Property Tax Appeal Board are AGS Holdings LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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:

LAND: \$1,688
IMPR.: \$7,821
TOTAL: \$9,509

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 2024 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-story dwelling of frame exterior construction with 1,036 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a crawl space foundation and 1 bathroom. The property has a 7,500 square foot site and is located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the subject's assessment neighborhood and within 0.30 of a mile from the subject property. The comparables consist of class 2-03, 1-story dwellings of frame or frame and masonry exterior construction containing 1,040 or 1,100 square feet of living area. The dwellings are from 62 to 64 years old. Each comparable has a crawl space foundation and 1

bathroom. Two comparables each have a 1-car garage. The comparables have improvement assessments ranging from \$5,827 to \$8,313 or from \$5.60 to \$7.56 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$10,001. The subject property has an improvement assessment of \$8,313 or \$8.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile from as the subject property. The comparables consist of class 2-03, 1-story dwellings of frame or masonry exterior construction containing from 1,036 to 1,222 square feet of living area. The dwellings are from 60 to 66 years old. Three comparables each have a partial or full basement with one having finished area, and one comparable has a foundation. Each comparable has 1 or 1½ bathrooms, and three comparables each have central air conditioning and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$9,636 or \$13,000 or from \$9.30 to \$12.50 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 along with the board of review's comparables which differ from the subject in foundation type and/or have central air conditioning or a garage amenity, which are not features of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 which are overall most similar to the subject in location, design, dwelling size, age, foundation type and features. The two best comparables have improvement assessments of \$5,827 and \$7,821 or \$5.60 and \$7.52 per square foot of living area, respectively. The subject's improvement assessment of \$8,313 or \$8.02 per square foot of living falls above the improvement assessments of the two best comparables in the record. After considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

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: June 16, 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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APPELLANT

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