



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

APPELLANT: ABC Turnkey Properties
DOCKET NO.: 24-46586.001-R-1
PARCEL NO.: 31-03-310-006-0000

The parties of record before the Property Tax Appeal Board are ABC Turnkey Properties, the appellant(s), 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 **No Change** 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: \$7,000
IMPR.: \$7,000
TOTAL: \$14,000

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 20,000 square foot parcel of land improved with a 65-year-old, one-story, frame, single-family residence containing approximately 1,199 square feet of building area. The property is located in Country Club Hills, Rich Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal which estimated the subject's market value as of January 1, 2023, of \$110,000. The appraiser inspected the subject on August 28, 2024. The appraiser utilized the sales comparison approach to value to estimate the subject's market value.

Under the sales comparison approach, the appraiser analyzed five sales in arriving at the estimate of value. The sales properties are described as one-story, frame, single-family dwellings ranging in size from 1,056 to 1,342 square feet of building area. The comparables are located in County Club Hills or Flossmoor. They sold from February 2020 to September 2021 for prices ranging from \$81.97 to \$101.80 per square foot. The appraiser made adjustments for location, physical characteristics, property class, home size, land size and age. The appraisal disclosed the sales comparables used were considered the most recent, most similar and proximate to subject.” The appraiser did not make any adjustments for date of sale. After making these adjustments, the appraiser opined a value for the subject under the sales comparison approach of \$110,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$14,000 which reflects a market value of \$140,000 or \$116.76 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted four sales comparables with two properties located on the subject's Sidwell block. These comparables are described as one-story, frame, single-family dwellings containing from 1,100 to 1,199 square feet of building area. They sold from April 2022 to July 2023 for prices ranging of \$135.86 to \$222.73 per square foot of building area.

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 gives no weight to the adjustments and conclusion of value in the appraisal. The appraiser disclosed that the sales were the most recent and proximate to the subject. However, one comparable is located in a different town and two have sale dates 16 months prior to the lien date. The appraiser made no adjustments for date of sale nor did he explain why adjustments were not necessary. Moreover, the board of review submitted comparables all located in the subject's city with two located on the subject's block and within one year of the appraisal's valuation date and closer to the lien date in question than all of the appraisal's comparables. The Board finds the best evidence of market value to be the appraisal's comparable #1 and the board of review's comparables. These comparables sold from April 2022 to July 2023 for prices ranging from \$135.86 to \$222.73 per square foot of building area. In comparison, the subject's assessment reflects a market value of \$116.76 per square foot of building area which is within the range of the best comparables in the record. After making adjustments to the comparables for the subject's pertinent characteristics the Board finds the subject's market value based on the current assessment is supported. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction is not 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: _____

September 15, 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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