



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

APPELLANT: Howell Johnson
DOCKET NO.: 24-49228.001-R-1
PARCEL NO.: 31-12-405-017-0000

The parties of record before the Property Tax Appeal Board are Howell Johnson, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$15,048
IMPR.: \$13,952
TOTAL: \$29,000

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 16-160 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 27,360 square foot parcel of land improved with a 32-year-old, two-story, frame and masonry, single-family dwelling containing 3,771 square feet of building area. The property is located in Flossmoor, 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 completed *Section IV-Recent Sale Data* of the petition and disclosed that the subject was purchased from an unknown seller on March 8, 2024 for \$290,000 or \$76.90 per square foot of living area. The petition also disclosed that the sale: was not a transfer between related parties; was sold through a realtor; was advertised for sale on the multiple listing service (MLS) for 15 days; and was sold due to a foreclosure but not a contract for deed. The appellant included the MLS advertisement. The petition discloses the subject is an owner-occupied residence.

The appellant submitted data on three suggested comparables. These comparables are described as two-story, single-family dwellings with frame and masonry construction. They range in age from 33 to 43 years and in size from 2,784 to 3,589 square feet of building area. They sold from September 2023 to June 2024 for prices ranging from \$75.43 to \$87.77 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$39,000 which reflects a market value of \$390,000 or \$103.42 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 current assessment, the board of review submitted data on four suggested sales comparables. These comparables are two-story, masonry or frame and masonry, single-family dwellings. They range in age from 38 to 57 years old and in size from 3,589 to 3,758 square feet of building area. They sold from March 2023 to June 2024 for prices ranging from \$119.03 to \$146.23 per square foot of building area.

In rebuttal, the appellant submitted a letter asserting that the board of review did not dispute the recent sale of the subject and that the evidence supports a reduction in the assessment to reflect the sale price.

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 best evidence of market value to be the purchase of the subject property in March 2024 for \$290,000. The appellant provided information in Section IV-Recent Sale Data of the appeal that the parties to the transaction were not related, that the property was sold using a Realtor, and that the property had been advertised on the open market. The board of review did not refute this sale or that it was not at arm's length. Based on this record, the Board finds the subject property had a market value of \$290,000 as of January 1, 2024, and that a reduction in the subject's assessment is justified. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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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APPELLANT

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COUNTY

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