FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tameka Matthews
DOCKET NO.: 24-50531.001-R-1
PARCEL NO.: 15-16-212-049-0000

The parties of record before the Property Tax Appeal Board are Tameka Matthews, the appellant(s); 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:	$3,290
IMPR.:	$16,648
TOTAL:	$19,938

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 multi-level dwelling of frame and masonry construction, approximately forty-four years-old, with 1,042 square feet of living area. The property is on a 4,386 square foot site in Bellwood, Proviso Township, Cook County. The subject is classified as 2-34 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include one full and one half bathroom, a partial basement with a crawl space, air conditioning and a two-car garage.

The appellant contends the subject assessment overvalues the subject property based on recent sales of comparable properties. In support of this argument the appellant submitted information on four sales comparables with varying degrees of similarity to the subject property. The properties offered by the appellant as comparables are single-story class 2-02 and class 2-03 buildings of masonry or frame and masonry construction. The comparables range in age from sixty-three to seventy-nine years old and range in size from 846 to 1,144 square feet of living area. Three of the appellant's comparables have one full bathroom and one has two full bathrooms. Three have a two-car garage and one has a one-car garage. All have full basements and air conditioning. The appellant's comparables range in distance to the subject property from 0.3 miles to 1.1 miles. The appellant's selected sales occurred between December 30, 2022 and January 2, 2024, with sales prices ranging from $117,000 to $135,000 and sales price per square foot ranging from $102.45 to $141.45. The record is silent as to the assessed value of any of the appellant's comparable properties. Based on this evidence, the appellant is requesting an assessment amount of $11,800.

The board of review submitted its "Board of Review Notes on Appeal" stating the total assessment for the subject property as $19,938, corresponding to a market value of $199,380 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties.

In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The comparable properties are multi-level buildings of masonry construction, ranging in age from sixty-four to sixty-six years-old and ranging in living area from 1,037 to 1,050 square feet. Two of the board of review's comparables have one-and-a-half car garages, one has a two-and-a-half car garage and one has a two-car garage. All have one full and one half bathroom and a partial basement. The board of review reports that one of its sales comparables is located on the same block as the subject property and three are within a quarter-mile. The board of review's selected sales occurred between July 5, 2022 to May 20, 2024, with sales prices ranging from $215,000 to $295,000 and sales price per square foot ranging from $206.33 to $284.47. The assessed values of the comparables range from $22,000 to $28,001 and the assessment per square foot ranges from $17.46 to $23.45.

Conclusion of Law

The taxpayer asserts assessment overvaluation based on comparable sales. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant failed to satisfy this burden of proof.

The Board finds the best evidence of market value is the board of review's sales comparables. These properties are similar to the subject in terms of design, living area, age, construction and proximity. In contrast, the appellant's comparables are single-story houses rather than split-levels. Appellant's comparable #1 is also 196 square feet smaller than the subject property in living area. The Board finds that these sales comparables are afforded less weight based on these factors. The best evidence sales comparables have sales prices per square foot ranging from $206.33 to $284.47. Because the subject property's implied market value of $199,380, or $191.34 per square foot, is below the range established by the best sales comparables in the record, the Board finds the appellant **did not** demonstrate by a preponderance of the evidence that the subject assessment exaggerated the property's market value and a reduction in the subject's assessment *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:

C E R T I F I C A T I O N

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: July 21, 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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