



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

APPELLANT: William Fenderson & Shanda Thedford
DOCKET NO.: 24-55115.001-R-1
PARCEL NO.: 32-19-319-001-0000

The parties of record before the Property Tax Appeal Board are William Fenderson & Shanda Thedford, the appellants, by attorney Brett M. Clark, of the Law Office of Brett M. Clark in Orland Park; 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: \$2,002
IMPR.: \$9,598
TOTAL: \$11,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry exterior construction with 1,412 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a basement with finished area¹ and a 2-car garage. The property has an approximately 5,720 square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to both the improvement and the land as the basis of the appeal.

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the appellant and not refuted by the board of review.

In support of this argument the appellants submitted information on three comparables located in the same assessment neighborhood code as the subject property and located within 0.5 of a mile of the subject property. The comparables have sites ranging in size from 4,950 to 7,852 square feet of land area and are improved with 2-story class 2-05 or 2-07 dwellings of frame or masonry exterior construction ranging in size from 1,392 to 1,700 square feet of living area. The homes range in age from 62 to 72 years old. Two comparables have a concrete slab foundation and one comparable has a basement. The comparables sold from November 2021 to December 2022 for prices ranging from \$5,000 to \$95,000 or from \$2.94 to \$68.25 per square foot of living area, land included. The comparables have improvement assessments ranging from \$6,889 to \$9,755 or from \$4.73 to \$6.22 per square foot of living area and land assessments that range in size from \$1,881 to \$2,748 and \$0.35 per square foot of land area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$9,000. The requested assessment reflects a total market value of \$90,000 or \$63.74 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$7,002 or \$4.96 per square foot of living area and the subject's land assessment to \$1,998 or \$.35 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,600. The subject's assessment reflects a market value of \$116,000 or \$82.15 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$9,598 or \$6.80 per square foot of living area and a land assessment of \$2,002 or \$0.35 per square foot of land.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on four comparables, one of which also has a sale. The comparables are located in the same assessment neighborhood code and ¼ mile or within the same subarea as the subject property. The comparables have sites ranging in size from 5,223 to 8,580 square feet of land area and are improved with multi-level class 2-34 dwellings of frame and masonry or frame exterior construction ranging in size from 1,320 to 1,404 square feet of living area. The homes range in age from 24 to 60 years old. Each comparable has a basement with finished area and a 1-car or a 2-car garage. Three comparables have central air conditioning and one comparable has a fireplace. Comparable #4 sold in March 2023 for \$156,000 or \$111.11 per square foot of living area, land included. The comparables have improvement assessments ranging from \$9,608 to \$12,938 or from \$7.06 to \$9.80 per square foot of living area and land assessments that range from \$1,828 to \$3,003 or \$.35 per square foot of land area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend, in part, 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted four comparable sales for the Board's consideration.

The Board finds the comparables sold in 2021, 2022 and 2023 for a January 1, 2024 assessment date. Furthermore, the parties' comparables are dissimilar to the subject in design, foundation type, age and/or dwelling size. Nevertheless, the comparables sold in November 2021 to March 2023 for prices ranging from \$5,000 to \$156,000 or \$2.94 to \$111.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$116,000 or \$82.15 per square foot of living area, including land, which falls within the range of comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The appellants also contend assessment inequity as an alternative 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 appellants did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted seven comparables in support of the inequity argument for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3 and the board of review's comparables #1 and #2 which are less similar to the subject in foundation type, dwelling size and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review comparables #3 and #4 which are more similar to the subject in location, design, dwelling size and some features. However, these properties present varying degrees of similarity to the subject in age, central air conditioning and garage capacity suggesting adjustments are needed to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$6,889 to \$11,198 or from \$4.73 to \$7.98 per square foot of living area. The subject's improvement assessment of \$9,598 or \$6.80 per square foot of living area falls below the range established by the best comparables in this record.

After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the subject's land assessment, the Board finds the appellants' comparable #2 and the board of review's comparables #1 and #2 are relatively similar to the subject in location and land area. These comparables have land assessments ranging from \$1,828 to \$12,938 or \$.35 per square foot of land area. The subject's land assessment of \$2,002 or \$.35 per square foot of land area is equal to the per square foot of land assessment of the most similar land comparables in the record. Therefore, the Board finds the subject's land is equitably assessed.

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

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