



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

APPELLANT: Tom K. O'Connell  
DOCKET NO.: 17-21077.001-R-1  
PARCEL NO.: 02-14-323-001-0000

The parties of record before the Property Tax Appeal Board are Tom K. O'Connell, the appellant, by Amy C. Floyd, Attorney at Law 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:** \$2,831  
**IMPR.:** \$25,866  
**TOTAL:** \$28,697

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 2017 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 two-story dwelling of frame exterior construction with 2,504 square feet of living area. The dwelling is 137 years old, has a full unfinished basement, and central air conditioning. The property has an 8,712 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-06 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 seven equity comparables, but only provided detailed property descriptions for comparables #1 through #4 within Section V grid analysis of the Residential Appeal form. The appellant included Exhibit I as part of the evidence which provides the classification and neighborhood codes, square foot of living area, and the assessed values for the seven comparables. The seven comparables have the same classification and neighborhood codes as the subject property. The comparables #1

through #4 are described in the appellant's grid analysis as two-story dwellings of frame or stucco exterior construction ranging in size from 2,340 to 2,920 square feet of living area. The dwellings range in age from 108 to 153 years old. In the grid analysis, the appellant reported "Partial," "Unfinished," or "Full" for each comparable in the finished basement area, two comparables have central air conditioning, and apparently one dwelling has at least one fireplace since the appellant's attorney reported "yes" in the fireplace section. No data on garages, if any, was supplied by the appellant. The comparables #1 through #4 from the appellant's grid analysis have improvement assessments ranging from \$23,612 to \$29,409 or from \$10.07 to \$10.33 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$25,866 or \$10.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,417. The subject property has an improvement assessment of \$43,586 or \$17.41 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,945 to 2,208 square feet of living area. The dwellings range in age from 133 to 138 years old and have full unfinished basements. Two of the comparables have air conditioning, one comparable has a fireplace, and three comparables have a 2.5-car garage. The comparables have improvement assessments ranging from \$22,510 to \$26,239 or from \$11.27 to \$13.49 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 eleven suggested comparables for the Board's consideration. The Board recognizes the appellant only completed property characteristics in the Section V grid analysis for comparables #1 through #4. As a result, the Board gives no weight to appellant's comparables #5 through #7 which are missing essential property characteristics needed to assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. The Board also gives less weight to the board of review comparables #1, #3 and #4 due to their considerably smaller dwelling sizes when compared to the subject's dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #4 along with the board of review comparable #2. The Board gives greater weight to these comparables because they are closer in dwelling size to the subject, and they are similar to

the subject in other property characteristics. These five comparables have improvement assessments ranging from \$23,612 to \$29,409 or from \$10.07 to \$11.77 per square foot of living area. The subject's improvement assessment of \$43,586 or \$17.41 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to these comparables for differences, the Board finds the subject's improvement assessment warrants a reduction. Based on this record, 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 commensurate with the appellant's request 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: October 20, 2020



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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