



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

APPELLANT: Thomas Dwyer
DOCKET NO.: 17-21676.001-R-1
PARCEL NO.: 15-12-311-010-0000

The parties of record before the Property Tax Appeal Board are Thomas Dwyer, the appellant, by attorney Michael R. Davies, of Ryan Law LLP, 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: \$ 7,990
IMPR.: \$49,169
TOTAL: \$57,159

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 stucco exterior construction with 2,862 square feet of living area. The dwelling is approximately 94 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 9,400 square foot site and is located in River Forest, River Forest 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 as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-06 two-story dwellings of stucco, frame or frame and masonry exterior construction. The homes range in age from 65 to 121 years old and range in size from 2,608 to 3,419 square feet of

living area. Three of the dwellings have either a full or partial unfinished basement and two of the comparables each have concrete slab foundations. Three dwellings each have central air conditioning. Three of the comparables feature one or two fireplaces and each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$30,914 to \$55,100 or from \$10.70 to \$16.80 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$30,623 or \$10.70 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 \$57,159. The subject property has an improvement assessment of \$49,169 or \$17.18 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 located in the same neighborhood code as the subject. The comparables consist of two-story class 2-06 dwellings of stucco exterior construction. The homes range in age from 86 to 105 years old and range in size from 2,858 to 3,222 square feet of living area. Each dwelling has a full basement, one of which has a formal recreation room. Each comparable has central air conditioning. Three of the homes feature one or two fireplaces and each comparable has from a two-car to a four-car garage. The comparables have improvement assessments ranging from \$50,176 to \$57,334 or from \$17.30 to \$18.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #4 and #5 due to their concrete slab foundations when compared to the subject's full unfinished basement. The Board has given reduced weight to board of review comparable #3 due to its finished basement that is superior to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with board of review comparables #1, #2 and #4 which are similar to the subject in location, class, age and some features. These comparables had improvement assessments ranging from \$30,914 to \$55,741 or from \$10.70 to \$18.11 per square foot of living area. The subject's improvement assessment of \$49,169 or \$17.18 per square foot of living area falls within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record and after considering adjustments to the

best comparables for differences when compared to the subject, the Board finds the appellant 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.

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: August 24, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Dwyer, by attorney:
Michael R. Davies
Ryan Law LLP
311 South Wacker Drive
Mailbox #29
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602