



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

APPELLANT: Joseph Monahan  
DOCKET NO.: 17-23589.001-R-1  
PARCEL NO.: 23-25-219-008-0000

The parties of record before the Property Tax Appeal Board are Joseph Monahan, 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:** \$7,920  
**IMPR.:** \$13,564  
**TOTAL:** \$21,484

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 one-story dwelling of masonry exterior construction with 1,196 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a concrete slab foundation and a one-car garage. The property has a 15,840 square foot site and is located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on three equity comparables located within the same neighborhood code as the subject and consist of one-story or multi-level class 2-03 or class 2-34 dwellings of frame and masonry exterior construction. The dwellings range in age from 39 to 104 years old and range in size from 1,154

to 1,296 square feet of living area. Two of the comparables have concrete slab foundations and one comparable has a partial basement with a formal recreation room. One dwelling has central air conditioning and two comparables each have a fireplace. Each comparable has either a one-car to a two-car garage. The comparables have improvement assessments ranging from \$9,934 to \$10,169 or from \$7.85 to \$8.72 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$9,389 or \$7.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal."<sup>1</sup> The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$21,484 and an improvement assessment of \$13,564 or \$11.34 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 within the same neighborhood code as the subject. The comparables consist of one-story class 2-03 dwellings of masonry exterior construction. The dwellings range in age from 62 to 75 years old and range in size from 1,043 to 1,287 square feet of living area. Two comparables have full unfinished basements and two comparables have crawl-space foundations. One dwelling has central air conditioning and each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$15,228 to \$18,842 or from \$13.22 to \$14.69 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 and to board of review comparables #1 and #4 due to their basement foundations as compared to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #2 and #3 which present varying degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$10,065 to \$18,842 or from \$7.85 to \$14.64 per square foot of living area. The subject's

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<sup>1</sup> The board of review submitted data wherein the subject was described as parcel number 23-25-217-008-0000 at 12122 S. 74<sup>th</sup> Street in Palos Heights. This is not the parcel number or address of the subject on appeal in this matter.

improvement assessment of \$13,564 or \$11.34 per square foot of living area falls within the range established by the best comparables in this record. 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

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