



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

APPELLANT: Thomas Cassidy  
DOCKET NO.: 17-23598.001-R-1  
PARCEL NO.: 23-36-301-030-0000

The parties of record before the Property Tax Appeal Board are Thomas Cassidy, 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:** \$11,158  
**IMPR.:** \$48,313  
**TOTAL:** \$59,471

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 masonry exterior construction with 3,865 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 17,854 square foot site and is located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-08 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 five equity comparables located within the same neighborhood code as the subject. The comparables consist of class 2-78 two-story dwellings of frame and masonry exterior construction. The dwellings range in age from 41 to 50 years old and range in size from 3,042 to

3,080 square feet of living area. Four of the comparables have full or partial unfinished basements and one comparable has a concrete slab foundation. Three of the dwellings each have central air conditioning and each comparable has a fireplace and either a 2-car garage or a 2.5-car garage. The comparables have improvement assessments ranging from \$25,304 to \$28,335 or from \$8.31 to \$9.48 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$32,118 or \$8.31 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 \$59,471. The subject property has an improvement assessment of \$48,313 or \$12.50 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 two-story class 2-78 dwellings of frame and masonry exterior construction. The dwellings range in age from 29 to 48 years old and range in size from 2,405 to 2,806 square feet of living area. Each comparable has a full or partial basement, one of which has a formal recreation room. Each dwelling has central air conditioning and a two-car garage. Three of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$30,373 to \$36,500 or from \$12.63 to \$13.20 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 Board finds that besides neighborhood code and story height, the nine equity comparables presented by both parties have few, if any, similarities to the subject property in age, size and/or most features. Despite the poor quality of the evidence presented by both parties, the Board finds that reduced weight should be given to appellant's comparable #3 due to its dissimilar concrete slab foundation.

The remaining eight equity comparables in the record have improvement assessments ranging from \$8.33 to \$13.20 per square foot of living area. The subject's improvement assessment of \$12.50 per square foot of living area falls within the range established by the best comparables in this record, despite differences in classification code, dwelling size, age and/or other features. The subject dwelling is substantially newer and larger than each of these comparables and thus has a higher overall improvement assessment than the comparables submitted by the parties. Based on this limited record, 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 Cassidy, 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