



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

APPELLANT: Cynthia Pender  
DOCKET NO.: 17-34018.001-R-1  
PARCEL NO.: 24-04-322-037-0000

The parties of record before the Property Tax Appeal Board are Cynthia Pender, the appellant, by attorney Scott L. David, of Much Shelist, 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:** \$ 4,282  
**IMPR.:** \$21,530  
**TOTAL:** \$25,812

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 2,153 square feet of living area. The dwelling is approximately 24 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,787 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant originally filed an appeal marking the basis of appeal as recent appraisal along with a request for an extension of time to submit evidence. The appellant's subsequent submission of evidence lacked the necessary basis of appeal (35 ILCS 200/16-180; 86 Ill.Admin.Code §1910.30(j)) but provided a brief along with four comparable properties with equity data, one of which has dated sales information. In the absence of sufficient recent market value evidence to assert overvaluation of the subject property (86 Ill.Admin.Code

§1910.65(c)(4)), the Board will analyze this appeal based on the brief and evidence wherein the appellant implies assessment inequity as the basis of this appeal.

In support of the inequity argument the appellant submitted information on four comparables located in the same neighborhood code as the subject. The comparables consist of one-story class 2-04 dwellings of masonry or frame and masonry exterior construction. The homes range in age from 26 to 47 years old and range in size from 1,827 to 2,132 square feet of living area. Each comparable has either a full or partial basement, one of which has a recreation room. Two dwellings each have central air conditioning and a fireplace. Each comparable has a two-car garage. The comparables have improvement assessments ranging from \$15,383 to \$21,331 or from \$8.42 to \$10.30 per square foot of living area. Based on this evidence, the appellant as set forth in the Residential Appeal petition requested a reduced improvement assessment of \$15,718 or \$7.30 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 \$27,986. The subject property has an improvement assessment of \$23,704 or \$11.01 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 property and either in the same block, subarea or within ¼ of a mile of the subject. The comparables consist of either 1-story or a 1.5-story class 2-04 dwelling of frame, masonry or frame and masonry exterior construction. The homes range in age from 35 to 63 years old and range in size from 1,850 to 1,914 square feet of living area. Three comparables have either full or partial basements, one of which has a formal recreation room and one comparable has a slab foundation. Three dwellings each have central air conditioning. Each comparable has one or two fireplaces and from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$20,769 to \$21,565 or from \$11.07 to \$11.43 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 evidence establishes that a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3 and #4 and board of review comparables #1, #3 and #4 due to differences in age, foundation type and/or story height when compared to the subject 24-year-old dwelling with a partial basement.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparable #2 which have varying degrees of similarity to the subject in age, size and most features. These comparables had improvement assessments of \$21,128 and \$20,993 or of \$9.91 and \$11.15 per square foot of living area, respectively. The subject's improvement assessment of \$23,704 or \$11.01 per square foot of living area falls above the two best comparables in terms of overall improvement assessment although it is bracketed by the best comparables on a per-square-foot basis. After considering adjustments for differences in age and dwelling size of the two best comparables, the Board finds the record evidence demonstrates with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment 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: July 20, 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

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