



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

APPELLANT: Brian Donohue
DOCKET NO.: 17-35864.001-R-1
PARCEL NO.: 27-09-123-006-0000

The parties of record before the Property Tax Appeal Board are Brian Donohue, 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 **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: \$ 6,412
IMPR.: \$24,068
TOTAL: \$30,480

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 and masonry exterior construction with 2,128 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 12,825 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 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, three of which sold and one sale occurred in 2016. 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 two-story class 2-78 dwellings of frame, masonry or frame and masonry exterior construction. The homes range in age from 1 to 51 years old and range in size from 2,553 to 3,436 square feet of living area. Each comparable has either a full or partial basement, two of which have recreation rooms. Each comparable has central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$22,977 to \$33,834 or from \$9.00 to \$9.85 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 \$16,088 or \$7.56 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 \$30,480. The subject property has an improvement assessment of \$24,068 or \$11.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight equity comparables.¹ Comparables #1 through #5 are each located in the same neighborhood code and within ¼ of a mile of the subject property. The comparables consist of two-story class 2-78 dwellings of masonry or frame and masonry exterior construction. The homes range in age from 30 to 54 years old and range in size from 2,027 to 2,514 square feet of living area. Each comparable has a full or partial basement, three of which have formal recreation rooms. Seven of the dwellings have central air conditioning. Each dwelling has a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$26,736 to \$32,434 or from \$11.67 to \$14.80 per square foot of living area. Although comparables #5 through #8 also present sales that occurred from 2015 through 2017, as this market value data is not responsive to the appellant's lack of assessment uniformity argument, the data has not been analyzed by the Property Tax Appeal Board. Based on this forgoing equity 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 twelve comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to

¹ For ease of reference, the Board has renumbered the second page of comparables as #5 through #8.

appellant's comparables #2 and #4 due to differences in age and/or dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables #1 through #8. These comparables present varying degrees of similarity to the subject dwelling in location, age, size and/or features. These comparables had improvement assessments that ranged from \$22,977 to \$32,434 or from \$9.00 to \$14.80 per square foot of living area. The subject's improvement assessment of \$24,068 or \$11.31 per square foot of living area falls within the range established by 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 appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, the Board finds that no reduction in the subject's assessment is warranted.

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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