



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

APPELLANT: LW Financing  
DOCKET NO.: 17-37662.001-R-1  
PARCEL NO.: 15-14-309-004-0000

The parties of record before the Property Tax Appeal Board are LW Financing, 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:** \$2,278  
**IMPR.:** \$9,001  
**TOTAL:** \$11,279

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 1-story dwelling of stucco exterior construction with 1,284 square feet of living area. The dwelling is approximately 95 years old. Features of the home include an unfinished basement and a 2-car garage. The property has a 5,360 square foot site and is located in Maywood, Proviso 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 with respect to the improvement as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story class 2-03 dwellings of frame or frame and masonry exterior construction that range in size from 1,459 to 1,788 square feet of living area. The homes

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<sup>1</sup> The appellant's appeal petition indicated recent appraisal as the basis of the appeal, however, evidence submitted by the appellant supports an equity argument.

range in age from 90 to 95 years old. Two comparables have a basement, one with finished area and two comparables have either a concrete slab or a crawl space foundation. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$7,640 to \$11,282 or from \$4.96 to \$6.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$7,599 or \$5.92 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 \$11,279. The subject property has an improvement assessment of \$9,001 or \$7.01 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 assessment neighborhood code as the subject property. The comparables are improved with 1-story or 1.5-story class 2-03 dwellings of stucco or frame exterior construction that range in size from 1,018 to 1,164 square feet of living area. The homes range in age from 93 to 97 years old. Each comparable has a basement, three with finished area, and a 2-car or a 2.5-car garage. One comparable has central air conditioning and two comparables each have a fireplace. The comparables have improvement assessments that range from \$9,737 to \$10,801 or from \$9.28 to \$9.79 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 eight equity comparables for the Board's consideration. The Board finds that neither of the parties' comparables are particularly similar to the subject due to differences in design, dwelling size and/or basement finish or foundation type. Nevertheless, the Board shall decide based on the weight and equity of the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables along with board of review comparable #3 which differ from the subject in design.

On this limited record, the Board finds the best evidence of assessment equity to be the remaining comparables which are similar to the subject in location, age and design but have varying degrees of similarity to the subject in dwelling size and some features. These comparables had improvement assessments that range from \$9,737 to \$10,313 or from \$9.36 to \$9.79 per square foot of living area. The subject's improvement assessment of \$9,001 or \$7.01 per square foot of living area falls below the range established by the best comparables in this record. Given the subject's larger dwelling size relative to the best comparables, a lower price per square foot appears logical. After considering adjustments to the comparables for differences from 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: September 21, 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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