



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jill O'Malley  
DOCKET NO.: 18-20677.001-R-1  
PARCEL NO.: 09-25-207-047-0000

The parties of record before the Property Tax Appeal Board are Jill O'Malley, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$ 4,219  
**IMPR.:** \$13,397  
**TOTAL:** \$17,616

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 2018 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 frame and masonry exterior construction with 828 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning and a two-car garage. The property has a 6,251 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-02 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, three of which are located in the same neighborhood code as the subject. The comparables consist of either 1-story or 1.5-story, class 2-02 dwellings, of frame, masonry or frame and masonry exterior construction. The homes range in age from 62 to 65

years old and range in size from 879 to 979 square feet of living area. No data was provided by the appellant concerning the foundations/finished basements of the subject or comparable properties. One comparable has central air conditioning and two comparables each have a fireplace. The comparables each have either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$10,478 to \$14,556 or from \$11.09 to \$15.52 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$10,308 or \$12.45 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 \$17,616. The subject property has an improvement assessment of \$13,397 or \$16.18 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. The comparables consist of one-story, class 2-02 dwellings, of frame and masonry exterior construction. The homes range in age from 64 to 67 years old and range in size from 814 to 987 square feet of living area. Three comparables have full basements, two of which have formal recreation rooms, and one comparable has a concrete slab foundation. The comparables each have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$15,023 to \$23,986 or from \$17.33 to \$24.86 per square foot of living area. Based on the foregoing 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 due to differences in location or design when compared to the subject property. The Board has given reduced weight to board of review comparable #3 due to its slab foundation as compared to the subject's partial finished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #5 along with board of review comparables #1, #2 and #4. These comparables are similar to the subject in location, design, age, size and most features and had improvement assessments that ranged from \$10,478 to \$23,986 or from \$11.09 to \$24.86 per square foot of living area. The subject's improvement assessment of \$13,397 or \$16.18 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and considering adjustments to the 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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING:

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C E R T I F I C A T I O N

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:

October 19, 2021

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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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