



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

APPELLANT: The Estate of Eileen Killelea  
DOCKET NO.: 19-35830.001-R-1  
PARCEL NO.: 24-17-314-004-0000

The parties of record before the Property Tax Appeal Board are The Estate of Eileen Killelea, 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:** \$3,591  
**IMPR.:** \$8,952  
**TOTAL:** \$12,543

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 2019 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 is improved with a 1-story dwelling of frame exterior construction with 1,228 square feet of living area. The dwelling is approximately 64 years old. Features of the dwelling include a concrete slab foundation and a 1-car garage.<sup>1</sup> The property has a 7,560 square foot site and is located in Chicago Ridge, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and lack of assessment equity concerning the improvement as the bases of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment.

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<sup>1</sup> Property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review.

In support of the inequity argument, the appellant submitted information on two grid analyses for five equity comparables located in the same neighborhood code as the subject property. For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 1-story or "1.5-1.9"-story, class 2-03 dwellings of frame or frame and masonry exterior construction ranging in size from 1,263 to 1,600 square feet of living area. The homes range in age from 61 to 65 years old. Two comparables each have a concrete slab foundation. The foundation types for the remaining three comparables were not disclosed. Three comparables each have central air conditioning. One comparable has one fireplace. Four comparables each have from a 2-car or a 3-car garage. One comparable has a partial attic with living area. The comparables have improvement assessments that range from \$5,340 to \$6,896 or from \$4.22 to \$4.34 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$5,292 or \$4.31 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 \$12,543. The subject property has an improvement assessment of \$8,952 or \$7.29 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. The comparables are improved with 1-story class, 2-03 dwellings of frame exterior construction ranging in size from 1,009 to 1,077 square feet of living area. The homes range in age from 62 to 66 years old. Each comparable has either a crawl space or a concrete slab foundation and a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments that range from \$9,558 to \$12,850 or from \$9.47 to \$11.93 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 nine suggested equity comparables to the Board for consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, and #5 and board of review comparables #2 and #4. Specific differences from the subject include: the appellant's comparables #2, #3, and #5 as well as board of review comparables #2 and #4 which have central air conditioning, unlike the subject; the appellant's comparable #1 which lacks a garage, a feature of the subject; the appellant's comparables #1, #2, and #5 which lack descriptive information on their foundation type needed by the Board to determine their comparability to the

subject; and the appellant's comparable #3 which has a dissimilar "1.5-1.9"-story design when compared to the subject's 1-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables #1 and #3 which are overall more similar to the subject in location, design, and age with varying degrees of similarity in dwelling size and other features. Board of review comparables #1 and #3 are smaller homes than the subject suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$6,169 to \$9,633 or from \$4.34 to \$9.53 per square foot of living area. The subject's improvement assessment of \$8,952 or \$7.29 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best 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 improvement assessment based on inequity is not 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.

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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: \_\_\_\_\_

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: June 18, 2024



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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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