



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

APPELLANT: William Davies  
DOCKET NO.: 20-20159.001-R-1  
PARCEL NO.: 23-34-401-017-0000

The parties of record before the Property Tax Appeal Board are William Davies, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$11,937  
**IMPR.:** \$20,916  
**TOTAL:** \$32,853

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 2020 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 construction with 2,490 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a partial unfinished basement, one fireplace, 1½ bathrooms, and a two-car attached garage. The property has a 36,732 square foot site located in Orland Park, Palos Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-06 properties of frame or frame and masonry exterior construction that range in size from 2,723 to 4,578 square feet of living area. The dwellings range in age from 64 to 112 years old. Three comparables have full or partial unfinished

basements and one comparable has a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, two to three bathrooms, and either a two-car or a four-car attached garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$23,097 to \$35,012 or from \$7.31 to \$8.48 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$19,820.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,099. The subject property has an improvement assessment of \$24,162 or \$9.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with two-story dwellings of frame and masonry construction that have 2,872 and 4,069 square feet of living area, respectively. The homes are 64 or 67 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, 2 or 2½ bathrooms, and a 2-car or a 2½-car garage. Each comparable has the same classification code as the subject property but a different neighborhood code than the subject property. The comparables have improvement assessments of \$10,092 and \$7,525 or \$3.51 and \$1.85 per square foot of living area, respectively.

### **Conclusion of Law**

The appellant 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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 as well as board of review comparable #1, as these properties are improved with homes most similar to the subject dwelling in age and size, although each is larger than the subject dwelling ranging in size from 2,723 to 2,991 square feet of living area. These three comparables have varying degrees of similarity to the subject in features and location, with the appellant's comparables having the same neighborhood code as the subject property. The best comparables have improvement assessments that range from \$10,092 to \$24,503 or from \$3.51 to \$8.48 per square foot of living area. The subject's improvement assessment of \$24,162 or \$9.70 per square foot of living area falls within the overall range but above the range on a square foot basis as established by the best comparables in this record. Less weight is given the remaining comparables in this record due to differences from the subject dwelling in size and/or age. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was 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:

May 21, 2024



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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