



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

APPELLANT: Guy Brennan
DOCKET NO.: 20-20334.001-R-1
PARCEL NO.: 15-01-113-027-0000

The parties of record before the Property Tax Appeal Board are Guy Brennan, the appellant, by Amy C. Floyd, Attorney at Law 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: \$11,991
IMPR.: \$42,059
TOTAL: \$54,050

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 2-story dwelling of frame and masonry exterior construction with 2,433 square feet of living area. The dwelling is approximately 84 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 1.5-car garage.¹ The property has an approximately 9,050 square foot site and is located in River Forest, River Forest 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings of frame, masonry or frame and masonry exterior

¹ The appellant reported in Section III of the appeal petition that the subject has 1-car garage whereas the board of review reported the subject has a 1.5-car garage which was not refuted by the appellant in rebuttal.

construction ranging in size from 2,607 to 2,868 square feet of living area. The dwellings are from 84 to 92 years old. Each comparable has a basement with finished area and central air conditioning. Two comparables each have one or two fireplaces. No garage data was provided by the appellant in the grid analysis with respect to the subject or the comparables. The comparables have improvement assessments that range from \$35,553 to \$43,919 or from \$13.64 to \$15.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$33,843 or \$13.91 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 \$54,050. The subject property has an improvement assessment of \$42,059 or \$17.29 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 that have the same assessment neighborhood code as the subject property. The comparables consist of class 2-06, 2-story dwellings of masonry exterior construction ranging in size from 2,202 to 2,279 square feet of living area. The dwellings are from 71 to 85 years old. Each comparable has a basement with two comparables having finished area, a fireplace and a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$39,319 to \$50,508 or from \$17.78 to \$22.26 per square foot of living area. Based on this 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 eight suggested comparables for the Board's consideration. The Board gives the most weight to the appellant's comparable #1 and board of review comparables #2, #3 and #4 which are most similar to the subject in location, age, dwelling size, and some features. However, the appellant's grid analysis did not disclose if any of the appellant's comparables have garages and the board of review comparable #3 lacks a basement finish, which are features of the subject property. These four comparables have improvement assessments ranging from \$35,553 to \$50,508 or from \$13.64 to \$22.26 per square foot of living area. The subject's improvement assessment of \$42,059 or \$17.29 per square foot of living area falls within the range established by the best comparables in this record. The Board gives less weight to the parties' remaining comparables which are less similar to the subject in age and dwelling size than the other comparables in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by 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

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 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Guy Brennan, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602