



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

APPELLANT: Douglas Pye  
DOCKET NO.: 20-20335.001-R-1  
PARCEL NO.: 15-01-212-022-0000

The parties of record before the Property Tax Appeal Board are Douglas Pye, 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:** \$12,256  
**IMPR.:** \$44,138  
**TOTAL:** \$56,394

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 masonry exterior construction with 2,097 square feet of living area. The dwelling is approximately 82 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage.<sup>1</sup> The property has an approximately 9,250 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-05 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 neighborhood code as the subject property. The comparables consist of 2-story dwellings of masonry exterior construction ranging in size from 1,650 to 2,172

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<sup>1</sup> The appellant reported in Section III of the appeal petition that the subject dwelling has a 2-car garage, which was also reported by the board of review in its grid analysis.

square feet of living area. The dwellings are from 77 to 96 years old and have basements with two comparables having a finished area. Three comparables each have central air conditioning, and three 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 \$31,020 to \$41,196 or from \$18.80 to \$19.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,612 or \$18.89 per square foot of living area.

The appellant also submitted a copy of the "Cook County Board of Review" final decision for tax year 2020 disclosing the subject has a total assessment of \$56,394.<sup>2</sup> The appellant's Residential Appeal petition indicated the subject's assessment reflects a land assessment of \$12,256 and an improvement assessment of \$44,138 or \$21.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" that reported 2017 was the first year of the general assessment cycle for the subject and a different total assessment of \$45,002 that is lower than the Cook County Board of Review's final decision provided by the appellant. In addition, for this 2020 tax year appeal, board of review commented "The building AV per square foot for all comps are equal or higher than the subject, which supports the 2019 AV as equitable."

Nevertheless, in support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same neighborhood code as the subject property. The comparables consist of class 2-05 or 2-06, 2-story dwellings of masonry exterior construction ranging in size from 1,843 to 2,518 square feet of living area. The dwellings are from 65 to 86 years old and have basements with finished area. Three comparables each have central air conditioning. Each comparable has one or two fireplaces and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$30,704 to \$45,202 or from \$16.66 to \$18.11 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 comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 due to differences from the subject in age or

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<sup>2</sup> The parties differ regarding the assessment of the subject property. The Board finds the best source for the subject's total assessment is the "Cook County Board of Review" final decision submitted by the appellant.

dwelling size. The Board also gives little weight to the board of review comparables which the board of review disclosed the assessments for the subject property and their comparables are for a prior tax year instead of the 2020 tax year that was filed by the appellant for this appeal. The board of review commented in the notes on appeal that “The building AV per square foot for all comps are equal or higher than the subject, which supports the 2019 AV as equitable;” however the Board finds that the grid analysis of the board of review’s comparables actually has lower assessments that do not support the subject’s 2020 assessment.

The Board gives the most weight to the appellant’s comparables #3 and #4. These two comparables are similar to the subject in location, age, dwelling size, and foundation type, but have varying degrees of similarity in other features such as a lack of basement finish and/or garage area, suggesting upward adjustments would be required for these features to make these comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$40,579 and \$41,196 or for \$18.97 and \$19.14 per square foot of living area. The subject's improvement assessment of \$44,138 or \$21.05 per square foot of living area falls above the range established by the best comparables in this record which is reasonable given the features described above. Based on this evidence and after considering the appropriate 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

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