



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

APPELLANT: Owen Brennan
DOCKET NO.: 20-20396.001-R-1
PARCEL NO.: 23-23-304-034-0000

The parties of record before the Property Tax Appeal Board are Owen Brennan, 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: \$22,736
IMPR.: \$113,071
TOTAL: \$135,807

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 masonry exterior construction with 10,817 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a three-car garage. The property has a 69,957 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity¹ comparables along with printed property characteristics sheets for the comparables where basement information was obtained. The comparable properties are located in Palos Park and in the same neighborhood code as the

¹ For ease of reference, the Board has renumbered the fifth comparable.

subject. The comparables consist of class 2-09 two-story dwellings of stucco, frame, masonry or masonry or frame and masonry exterior construction which are 12 to 109 years old. The comparables range in size from 5,548 to 6,913 square feet of living area. Each dwelling has a full or partial basement, two of which have finished area. Each of the comparables have central air conditioning and four comparables each have one or two fireplaces. Four dwellings have from a two-car to a four-car garage. The comparables have improvement assessments ranging from \$19,515 to \$46,847 or from \$3.49 to \$8.44 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$72,149 or \$6.67 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 \$135,807. The subject property has an improvement assessment of \$113,071 or \$10.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in Palos Park and in the same neighborhood code as the subject. The comparables consist of class 2-09 two-story dwellings of masonry exterior construction which range in age from 12 to 16 years old. The comparables range in size from 6,523 to 8,638 square feet of living area. Each dwelling has a full basement with finished area, three to seven fireplaces and either a three-car or a four-car garage. The comparables have improvement assessments ranging from \$155,102 to \$204,864 or from \$22.93 to \$25.64 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 presented a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to significant differences in age and/or dwelling size between these comparables and the subject that is 25 years old and contains 10,817 square feet of living area.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in age and dwelling size. These comparables have improvement assessments ranging from \$155,102 to \$204,864 or from \$22.93 to \$25.64 per square foot of living area. The subject's improvement assessment of \$113,071 or \$10.45 per square foot of living area falls below the range established by the best comparables in this record

on a per square foot basis which appears to be logical given the principle of the economies of scale. Based on this record and after considering adjustments to the best 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.

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: June 18, 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

Owen Brennan, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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