



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

APPELLANT: Sandra Carolan  
DOCKET NO.: 20-20832.001-R-1  
PARCEL NO.: 23-35-205-032-0000

The parties of record before the Property Tax Appeal Board are Sandra Carolan, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 ***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:** \$8,054  
**IMPR.:** \$21,946  
**TOTAL:** \$30,000

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 1.5-story dwelling of frame and masonry exterior construction with 2,859 square feet of living area.<sup>1</sup> The dwelling was constructed in 1982 and is approximately 38 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 2-car garage. The property has an approximately 24,784 square foot site and is located in Palos Park, Palos Township, Cook County. The property is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the subject's dwelling size. The appellant's appraiser reported the subject's dwelling size to be 2,759 square feet of living area and the board of review reported 2,859 square feet of living area. However, the Board finds neither party presented evidence such as a sketch diagram to support their reported dwelling size of the subject. Since the appellant did not refute the board of review's reported dwelling size of the subject, the Board finds the subject has a dwelling size of 2,859 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$300,000 as of January 1, 2020. The appraisal was prepared by Edward Fitzgibbons, a Certified General Real Estate Appraiser. The purpose of the appraisal was to estimate the fair market value of the subject property for the client and the government bodies who oversee the assessment process in Cook County, Illinois. The appraiser reported the subject property to be in average condition.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing four comparable sales located from .3 to .9 of a mile from the subject property. The comparables have sites ranging in size from 7,000 to 9,375 square feet of land area and are improved with 2-story dwellings that range in size from 2,572 to 3,405 square feet of living area. The homes range in age from 37 to 133 years old. The comparables have features with varying degrees of similarity to the subject. The comparables sold from March 2019 to March 2020 for prices ranging from \$569,900 to \$647,500 or from \$190.16 to \$222.50 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, view, quality of construction, age, condition, room count, gross living area, basement size, basement finished area, and/or features when compared to the subject, the appraiser arrived at an estimated market value of \$560,000 as of January 1, 2020. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,060. The subject's assessment reflects a market value of \$670,600 or \$233.17 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within a ¼ mile from the subject and within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 11,250 to 16,500 square feet of land area and are improved with 2-story dwellings of frame or masonry exterior construction that are 90 to 95 years old. The dwellings range in size from 2,321 to 4,336 square feet of living area. Each comparable has a partial or full basement, one is finished with a recreation room. Three comparables have central air conditioning. Three comparables each have 1 or 2 fireplaces and a 2-car garage. The comparables sold from June 2017 to June 2019 for prices ranging from \$790,000 to \$1,450,000 or from \$316.19 to \$423.48 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser applied adjustments to the comparables for differences from the subject to arrive at an estimated market value of \$560,000. The subject's assessment reflects a market value of \$670,600 or \$233.17 per square foot of living area, including land, which is above the appraised value. The Board gave less weight to the unadjusted comparables as three comparables sold over 14 months prior to the assessment date at issue and one comparable is approximately 51% larger in dwelling size than the subject. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.

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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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