



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

APPELLANT: Mary Mauney  
DOCKET NO.: 20-20981.001-R-1  
PARCEL NO.: 16-07-114-002-0000

The parties of record before the Property Tax Appeal Board are Mary Mauney, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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:** \$2,625  
**IMPR.:** \$36,729  
**TOTAL:** \$39,354

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 exterior construction with 1,112 square feet of living area. The dwelling is approximately 132 years old. Features of the home include an unfinished basement and central air conditioning. The property has a 2,500 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables; two of which are located within the same neighborhood code as the subject property. For clarity in the record, the three comparables on the second grid were renumbered #5 through #7. The comparables are improved with "1.5-1.9"-story or 2-story, class 2-02, class 2-05, or class 2-06 dwellings of frame exterior

construction ranging in size from 988 to 2,265 square feet of living area and ranging in age from 99 to 137 years old. The comparables each have a basement, one of which has finished area. Four comparables each have central air conditioning and three comparables each have a 2-car garage. The comparables sold from November 2018 to July 2020 for prices ranging from \$179,000 to \$520,000 or from \$181.17 to \$305.25 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$27,509 which reflects a market value of \$275,090 or \$247.38 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,354. The subject's assessment reflects a market value of \$393,540 or \$353.90 per square foot of building area, land included, 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 three equity comparables with the same neighborhood code as the subject property. The comparables are improved with 1-story, class 2-03 dwellings of masonry or frame or masonry exterior construction ranging in size from 1,344 to 1,713 square feet of living area. The homes range in age from 56 to 70 years old. Each comparable has a basement, one of which has finished area, central air conditioning, and 1-car or a 2-car garage. One comparable has two fireplaces. The properties sold from June 2019 to February 2020 for prices ranging from \$370,000 to \$660,000 or from \$275.30 to \$385.29 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 ten suggested comparables for the Board's consideration, each of which presents varying degrees of similarity to the subject in location, design, age, dwelling size, and/or property characteristics. However, the Board gives diminished weight to the appellant's comparable #7 which sold in 2018, less proximate in time to the subject's January 1, 2020 assessment date at issue than other comparables in this record. The remaining nine comparables sold more proximate in time to the subject's assessment date and are significantly larger sized homes and the three board of review comparables are considerably newer in age, relative to the subject; in addition to other differences in features from the subject. Nevertheless, these nine comparables sold proximate in time to the subject's assessment date for prices ranging from \$370,000 to \$660,000 or from \$206.62 to \$385.29 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$393,540 or \$353.90 per square

foot of living area, land included, which falls within the range of the nine remaining comparable sales in this record. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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