



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

APPELLANT: Brad & Julie Jager
DOCKET NO.: 20-20986.001-R-1
PARCEL NO.: 23-27-206-045-0000

The parties of record before the Property Tax Appeal Board are Brad and Julie Jager, the appellants, by Patrick J. O'Malley, Jr., Attorney at Law in Palos Park, 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: \$7,241
IMPR.: \$23,105
TOTAL: \$30,346

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story dwelling of masonry exterior construction containing 1,985 square feet of living area. The dwelling is approximately 64 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, 1½ bathrooms, and an attached two-car garage. The property has a 22,280 square foot site located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables improved with one-story dwellings of masonry, stucco, or frame and masonry exterior construction that range in size from 1,901 to 3,319 square feet of living area. The homes range in age from 52 to 88 years old. Four comparables have full or partial basements with one

having finished area, and two comparables have no basements. Three comparables have central air conditioning. Each property has one or two fireplaces, 1½ to 3½ bathrooms, and an attached 2-car or 3-car garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$14,586 to \$26,368 or from \$6.69 to \$7.94 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$14,907.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,346. The subject property has an improvement assessment of \$23,105 or \$11.64 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables.¹ The two comparables are improved with one-story dwellings of masonry exterior construction that have 1,970 and 2,184 square feet of living area, and are approximately 64 and 69 years old, respectively. Comparable #1 has a full basement with a formal recreation room while comparable #2 has a crawl space foundation. Each property has central air conditioning, one fireplace, 1½ bathrooms, and a 2-car or 2.5-car garage. These two properties have the same classification code and neighborhood code as the subject. Their improvement assessments are \$23,816 and \$26,060 or \$12.09 and \$11.93 per square foot of living area, respectively.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables to support their respective positions. The Board gives less weight to appellants' comparables #1, and #5 due to differences from the subject dwelling in size, and less weight to appellants' comparables #2 and #6 due to differences from the subject in size as well as age. The Board finds the best evidence of assessment equity to be appellants' comparables #3 and #4 and board of review comparables #1 and #2 as these properties are improved with homes that are similar to the subject dwelling in size and age containing from 1,901 to 2,184 square feet of living area and ranging in age from 64 to 69 years old. Each comparable has one less fireplace than the subject; appellants' comparable #3 and board of review comparable #3 do not have basements whereas the subject has an unfinished full basement; and appellants' comparable #2 has no central air conditioning which is a feature of the subject property, suggesting each comparable would require upward adjustments to make them more equivalent to the subject dwelling for these features. Conversely, appellants' comparable #4 has an additional bathroom the subject does not have, board of review comparable #1 has finished basement area, unlike the subject's unfinished basement; and board of review

¹ The board of review grid analysis listed three comparable properties, however, purported comparable #3 was the subject property.

comparable #2 has a larger garage than the subject, suggesting these comparables would require downward adjustments to make them more equivalent to the subject property for these amenities. These four comparables have improvement assessments that range from \$14,586 to \$26,060 or from \$7.51 to \$12.09 per square foot of living area. The subject's improvement assessment of \$23,105 or \$11.64 per square foot of living area falls within the range established by the best comparables in this record and appears equitably assessed after considering the suggested adjustments. Based on this record the Board finds the appellants 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

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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