



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

APPELLANT: Donald & Tara Ross
DOCKET NO.: 20-20987.001-R-1
PARCEL NO.: 23-25-414-001-0000

The parties of record before the Property Tax Appeal Board are Donald and Tara Ross, 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: \$8,605
IMPR.: \$56,659
TOTAL: \$65,264

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 two-story dwelling of frame and masonry exterior construction containing 4,916 square feet of living area. The dwelling is approximately 13 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, 4½ bathrooms, and an attached three-car garage. The property has a 15,647 square foot site located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-08 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 five equity comparables improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,913 to 4,317 square feet of living area. The homes range in age from 4 to 30 years old. Each property has a full basement with two having recreation

rooms, central air conditioning, one or two fireplaces, and 2½ to 4½ bathrooms. These properties also have an attached 2-car, 2.5-car, or 3-car garage. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$26,824 to \$40,852 or from \$6.84 to \$10.37 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$42,622.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,264. The subject property has an improvement assessment of \$56,659 or \$11.53 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 4,033 to 4,903 square feet of living area. The homes range in age from 4 to 15 years old. Each property has a full basement with two having formal recreation rooms, central air conditioning, one or two fireplaces, three or four full bathrooms, one or two half-bathrooms, and either a 3-car or a 3.5-car garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$48,396 to \$57,960 or from \$11.41 to \$12.01 per square foot of living area. The board of review contends the building assessment per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

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 nine comparables to support their respective positions. The Board finds the best evidence of assessment equity to be appellants' comparable #3 and board of review comparables #1, #2 and #3 as these homes are most similar to the subject dwelling in size as well as being similar to the subject in age and most features. These comparables have improvement assessments that range from \$37,385 to \$57,960 or from \$8.66 to \$12.01 per square foot of living area. The subject's improvement assessment of \$56,659 or \$11.53 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables in this record due to differences from the subject dwelling in size being from approximately 18% to 20% smaller than the subject home. Additionally, appellant's comparables #2 and #4 were less similar to the subject in age being approximately 17 and 11 years older than the subject dwelling, respectively. 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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