FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffrey & Joan Obradovich
DOCKET NO.: 20-20988.001-R-1
PARCEL NO.: 23-25-227-007-0000

The parties of record before the Property Tax Appeal Board are Jeffrey and Joan Obradovich, 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 ***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:	$8,712
IMPR.:	$20,477
TOTAL:	$29,189

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 construction containing 2,880 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a slab foundation, central air conditioning, two bathrooms, and an attached two-car garage. The property has a 15,840 square foot site located in Palos Heights, Palos Township, Cook County. The subject is classified as a class 2-06 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 two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,398 to 3,394 square feet of living area. The homes range in age from 63 to 78 years old. None of the comparables have a basement, five comparables have central air conditioning, five comparables have one fireplace, and each comparable has an attached one-car or two-car garage. These homes also have from 2½ to 4 bathrooms. The comparables have the same classification code as the subject and the same neighborhood code as the subject. Their improvement assessments range from $14,658 to $23,412 or from $6.09 to $7.99 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to $20,477.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $40,820. The subject property has an improvement assessment of $32,108 or $11.15 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 exterior construction that range in size from 2,314 to 2,994 square feet of living area. The homes range in age from 70 to 82 years old. Each comparable has a full or partial basement with one having a formal recreation room, central air conditioning, one to three bathrooms, and a two-car garage. Three of the comparables have one or three fireplaces. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from $29,203 to $36,574 or from $12.04 to $12.62 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellants' comparables due to the fact none of the homes has a basement, like the subject property, whereas the comparables submitted by the board of review have full or partial basements, with one having finished area. The appellants' comparables have varying degrees of similarities to the subject dwelling in features in that each comparable has from ½ to 2 more bathrooms than the subject, and five comparables have a fireplace, whereas the subject has no fireplace, suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these features. Conversely, appellants' comparable #2 has no central air conditioning, a feature of the subject, and appellants' comparable #3 has a smaller garage than the subject, suggesting these two comparables would require an upward adjustment to make them more like the subject for these amenities. The appellants' comparables have improvement assessments that range from $14,658 to $23,412 or from $6.09 to $7.99 per square foot of living area. The subject's improvement assessment of $32,108 or $11.15 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given the board of review comparables due to differences from the subject in type of foundation. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' 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.

Chairman

Member	Member
Member	Member

DISSENTING:

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey & Joan Obradovich, by attorney:
Patrick J. O'Malley, Jr.
Attorney at Law
12314 South 86th Avenue
Palos Park, IL 60464

COUNTY

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