



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

APPELLANT: Patrick & Elizabeth O'Malley
DOCKET NO.: 20-20990.001-R-1
PARCEL NO.: 23-26-309-006-0000

The parties of record before the Property Tax Appeal Board are Patrick & Elizabeth O'Malley, 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: \$6,800
IMPR.: \$59,127
TOTAL: \$65,927

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 consists of a two-story dwelling of masonry exterior construction with 3,829 square feet of living area. The original one-story dwelling was constructed in the 1940's and remodeled in 2005-2006 to its present configuration which includes a 2nd story.¹ Features of the home include a partial basement with finished area, central air conditioning, four full bathrooms, one half bathroom, two fireplaces and a two-car garage. The property has an approximately 20,925 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ as to the subject dwelling's age, number of bathrooms and number of fireplaces. In a brief, counsel for the appellants disclosed that the subject dwelling's main floor sub-floor, the basement and double chimney are original from the 1940's structure. The Board finds the best description of the subject was provided by the appellants.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables that have the same assessment neighborhood code as the subject and are located within seven blocks of the subject property. The comparables are class 2-08 or 2-78 properties that are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,276 to 4,811 square feet of living area. The dwellings are 7 to 41 years old. The comparables each have a full or partial basement, four of which have finished area. Each comparable has central air conditioning and two to four full bathrooms. Six comparables each have one half bathroom. Seven comparables each have one to four fireplaces. Each comparable has either one or two garages that range from a two-car to a four-car garage. The comparables have improvement assessments that range from \$27,524 to \$68,254 or from \$8.40 to \$14.19 per square foot of living area.

In a brief, the appellants' counsel argued that the appellants' comparables demonstrate that the residences on neighboring properties are assessed at a significantly lower rate than the subject, where the average improvement assessment is \$12.15 per square foot of living area versus the subject's improvement assessment of \$15.44 per of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$46,522 or \$12.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,927. The subject property has an improvement assessment of \$59,127 or \$15.44 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, three of which have the same assessment neighborhood code as the subject and are located with ¼ of a mile from the subject property. The comparables are class 2-08 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,097 to 4,324 square feet of living area. The dwellings are 4 to 19 years old. Each comparable has a full or partial basement with finished area, central air conditioning and three to five full bathrooms. Three comparables each have either one or three half bathrooms. Each comparable has one to three fireplaces and a three-car or a four-car garage. The comparables have improvement assessments that range from \$64,704 to \$76,392 or from \$15.68 to \$18.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 a total of twelve comparable properties for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2, #3, #4, #6, #7 and #8, as well as board of review comparable #4 which differ from the subject in dwelling size and/or lack finished basement area, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #5, along with board of review comparables #1, #2 and #3, which are overall more similar to the subject in location, dwelling size, design and some features. The comparables have improvement assessments ranging from \$47,451 to \$76,010 or from \$13.03 to \$18.41 per square foot of living area. The subject's improvement assessment of \$59,127 or \$15.44 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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



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



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

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