



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

APPELLANT: Richard Cunningham  
DOCKET NO.: 20-21753.001-R-1 through 20-21753.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Cunningham, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
20-21753.001-R-1	24-02-415-033-0000	1,620	19,827	\$21,447
20-21753.002-R-1	24-02-415-034-0000	1,620	19,827	\$21,447

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 two parcels improved with a 2-story, multi-family building of masonry exterior construction with 4,156 square feet of building area. The building is approximately 60 years old and has a basement with finished area.<sup>1</sup> The property has a 5,400 square foot site and is located in Evergreen Park, Worth Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The appellant reported in Section III of the appeal petition that the subject property lacks central air conditioning, which was also reported by the board of review in its grid analysis.

comparables consist of class 2-11 buildings of masonry exterior construction ranging in size from 4,754 to 7,887 square feet of building area. The comparables are from 55 to 91 years old and have basements, three of which have apartments. The appellant reported each comparable has central air conditioning, and one comparable has a 4-car garage. The comparables have improvement assessments ranging from \$36,027 to \$49,624 or from \$6.29 to \$8.90 per square foot of building area. Based on this evidence, the appellant requested a reduced combined improvement assessment of \$31,503 or \$7.58 per square foot of building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 8, 2021 which disclosed the subject has a total assessment for the two parcels of \$42,894. The "Addendum to Petition" disclosed the subject has a combined total improvement assessment of \$39,654 or \$9.54 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparable properties. However, there are only three comparables because the board of review comparable #1 is the second parcel index number (PIN) associated with the subject property. Comparables #2 through #4 are located in the same neighborhood code as the subject property. These three comparables consist of 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,650 to 4,539 square feet of building area. The comparables are 59 or 60 years old and have basements, three of which have finished area. One comparable has a 2-car garage. Comparables #2 through #4 have improvement assessments ranging from \$36,626 to \$44,481 or from \$9.80 to \$10.35 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 seven suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables #2 through #4. These comparables are overall most similar to the subject in location, age, dwelling size, foundation type and some features. These three comparables have improvement assessments ranging from \$36,626 to \$44,481 or from \$9.80 to \$10.35 per square foot of building area. The subject's combined improvement assessment of \$39,654 or \$9.54 per square foot of building area falls within the range established by the best comparables in the record on an overall basis and below the range on a per-square-foot basis. The Board gives less weight to the appellant's comparables which are less similar to the subject in age and/or building size than the board of review comparables. Based on this record and after considering appropriate adjustments to the

best comparables for differences when compared to the subject property, the Board finds the appellant 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.



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Chairman



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Member



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Member



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Member

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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



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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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