



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

APPELLANT: Kathleen Doherty  
DOCKET NO.: 20-23551.001-R-1  
PARCEL NO.: 16-31-103-028-0000

The parties of record before the Property Tax Appeal Board are Kathleen Doherty, the appellant; 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:** \$5,757  
**IMPR.:** \$19,324  
**TOTAL:** \$25,081

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 a two-story dwelling of stucco exterior construction with 1,846 square feet of living area.<sup>1</sup> The dwelling is approximately 117 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 6,580 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. Although the appellant marked “comparable sales” on the appeal petition, the appellant also completed Section IV – Recent Sale Data of the appeal petition and provided supportive evidence to document the sale of the subject

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<sup>1</sup> The parties grid analyses differ on the subject’s dwelling size. However, the appellant did not dispute the subject’s dwelling size, and the copy of the Cook County Assessor’s Office Information submitted by the appellant reported the subject dwelling has 1,846 square feet of living area.

property in February 23, 2000 for a price of \$217,500. In a written statement, the appellant also commented on the subject's increased assessments in relation to other comparable properties in the area. Furthermore, the appellant asked for the Board's consideration of the COVID-19 Pandemic's effect on the marketplace. The appellant did not provide any current objective market data in support of her contention that COVID had a negative impact on the market value of residential property.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within the same neighborhood code as the subject. The comparables each have sites with 6,900 square feet of land area that are improved with class 2-05 two-story dwellings of stucco exterior construction ranging in size from 1,704 to 1,834 square feet of living area. The dwellings range in age from 102 to 124 years old and have varying degrees of similarity in other features to the subject property. The comparables sold in September 2002, June 2003, and November 2012 for prices ranging from \$151,300 to \$325,000 or from \$83.86 to \$190.72 per square foot of living area, land included.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$23,670. The requested assessment would reflect a total market value of \$236,700 or \$128.22 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,081. The subject's assessment reflects a market value of \$250,810 or \$135.87 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 5,167 to 6,900 square feet of land area that are improved with class 2-05 two-story dwellings of frame exterior construction ranging in size from 1,428 to 2,028 square feet of living area. The dwellings range in age from 110 to 118 years old and have varying degrees of similarity in other features to the subject property. The comparables sold from July 2019 to October 2020 for prices ranging from \$295,000 to \$529,000 or from \$202.61 to \$304.62 per square foot of living area, land included.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In support of their respective positions before the Board, the parties submitted seven suggested comparable sales and the appellant disclosed the sale of the subject in February 2000 for a price of \$217,500. The Board gives less weight to the dated sales of the subject property and the appellant's three comparable sales that occurred from 2000 to 2012 which is more than seven years prior to the subject's January 1, 2020 assessment date, and less likely to reflect the subject's market value as of the assessment date at issue for the subject property.

The Board finds the best evidence of market value to be board of review's comparable sales. These comparables are relatively similar in overall property characteristics to the subject and have 2019 and 2020 sale dates that are proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$295,000 to \$529,000 or from \$202.61 to \$304.62 per square foot of living area, land included. The subject's assessment reflects a market value of \$250,810 or \$135.87 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

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 19, 2022



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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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