



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

APPELLANT: Kathie Hesterman
DOCKET NO.: 20-23640.001-R-1
PARCEL NO.: 16-17-118-023-0000

The parties of record before the Property Tax Appeal Board are Kathie Hesterman, the appellant, by attorney Edward Mullen, of Raila & Associates, P.C. in Chicago; 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: \$3,125
IMPR.: \$37,982
TOTAL: \$41,107

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 2-story dwelling of stucco exterior construction with 1,674 square feet of living area. The dwelling is approximately 104 years old. Features of the home include an unfinished basement, one fireplace, and two full bathrooms. The property has a 3,125 square foot site and is located in Oak Park, Oak Park 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on four equity comparables located in different neighborhood codes than the subject property. The comparables are improved with class 2-05 or class 2-06 dwellings of stucco exterior construction ranging in size from 1,877 to 2,000 square feet of living area. The homes are either 99 or 107

years old. Each comparable has a basement, one of which has finished area, one or two full bathrooms, and a 2-car garage. One comparable has central air conditioning. One comparable has one fireplace. Two comparables each have one half bathroom. The comparables have improvement assessments ranging from \$28,824 to \$34,126 or from \$15.33 to \$17.06 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,401 or \$15.77 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 \$41,107. The subject property has an improvement assessment of \$37,982 or \$22.69 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 located in the same neighborhood code and on the same block as the subject property. The comparables are improved with 2-story, class 2-05 dwellings of stucco exterior construction ranging in size from 1,377 to 1,514 square feet of living area. The homes range in age from 95 to 108 years old. Each comparable has an unfinished basement, one full bathroom, and a 2-car or a 2.5-car garage. One comparable has a half bathroom. The comparables have improvement assessments ranging from \$34,023 to \$36,095 or from \$23.84 to \$24.71 per square foot of living area. Based on this evidence, the board of review requested that 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 eight suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are overall more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. The two board of review comparables lack a fireplace, a feature of the subject, and, conversely, have a garage amenity, which the subject lacks. Each comparable also differs in bathroom count from the subject. Nevertheless, the comparables have improvement assessments of \$35,321 and \$36,095 or \$24.06 and \$23.84 per square foot of living area, respectively. The subject's improvement assessment of \$37,982 or \$22.69 per square foot of living area falls above the two best comparables in this record on an overall basis but below on a per square foot basis which is logical considering the subject's larger dwelling size and the accepted real-estate principle of the economies of scale. The Board gives less weight to the parties' remaining comparables which differ from the subject in location and/or dwelling size. Based on this record and after considering adjustments to the two best comparables for differences from the subject, 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 improvement assessment based on inequity 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.



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

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

APPELLANT

Kathie Hesterman, by attorney:
Edward Mullen
Raila & Associates, P.C.
230 West Superior Street
Suite 500
Chicago, IL 60654

COUNTY

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