FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patrick Murphy
DOCKET NO.: 20-25197.001-R-1
PARCEL NO.: 15-36-400-038-0000

The parties of record before the Property Tax Appeal Board are Patrick Murphy, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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:	$10,893
IMPR.:	$38,116
TOTAL:	$49,009

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 frame exterior construction with 2,675 square feet of living area. The home is approximately 112 years old. Features include a full basement, one fireplace, and a 2-car garage. The subject was also reported to have a "full living area attic" for other structures or improvements on the grid. The property has a 12,450 total square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-06 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 that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of frame exterior construction ranging in size from 2,433 to 2,933 square feet of living area. The homes range in age from 86 to 123 years old. Three comparables each have a full or partial basement and one comparable is reported to have "NONE" for basement area. Each comparable has central air conditioning, three comparables each have one fireplace, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $26,012 to $40,609 or from $10.48 to $13.90 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $34,080 or $12.74 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 $49,009. The subject property has an improvement assessment of $38,116 or $14.25 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 that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, or stucco exterior construction ranging in size from 2,454 to 3,351 square feet of living area. The homes range in age from 79 to 132 years old. The comparables each have a full basement, one of which has finished area. Three comparables each have central air conditioning. Each comparable has one fireplace and from a 1-car to a 3-car garage. The comparables have improvement assessments ranging from $41,596 to $49,517 or from $12.41 to $17.26 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 equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 as well as board of review comparable #3 which are overall more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. These three comparables have improvement assessments ranging from $40,596 to $42,344 or from $13.85 to $17.26 per square foot of living area. The subject's improvement assessment of $38,116 or $14.25 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. The Board gives less weight to the appellant's comparables #1 and #2 for differences in foundation or garage amenity and/or age when compared to the subject. The Board also gives less weight to board of review comparables #1, #2, and #4 for differences in age and/or dwelling size and/or basement finish when compared to the subject. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate 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:

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: April 15, 2025

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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