



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

APPELLANT: Sean Kenny  
DOCKET NO.: 20-30503.001-R-1  
PARCEL NO.: 24-31-403-008-0000

The parties of record before the Property Tax Appeal Board are Sean Kenny, 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 **A Reduction** 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:** \$11,271  
**IMPR.:** \$30,000  
**TOTAL:** \$41,271

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 1.5-story dwelling of masonry exterior construction with 3,872 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a full finished basement, central air conditioning, one fireplace, and a 3-car or 900 square-foot garage.<sup>1</sup> The appellant also reported the subject has a deck. The property has a 16,699 square foot site located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. As part of the evidence the appellant submitted a written statement, residential appeal petition, 2020 tax year final decision by the Cook County Board of Review, and printouts of the property details from the Cook County Assessor's Office website for the

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<sup>1</sup> Appellant reported the subject property has a finished basement.

subject property and the appellant's comparables. The appellant argued the subject property is inequitably assessed and overvalued in comparison to the property characteristics and the lower and decreased assessments of the comparables presented by the appellant which are located in the subject's subdivision. In particular, the appellant emphasized the subject had received a 27% assessment increase while the comparables received from 27% to 53% decreases in their assessments for 2020 tax year.

In support of this argument, the appellant submitted information on six equity comparables located within the same neighborhood code as the subject. Four comparables are located from 15 feet to 400 feet from the subject. The comparables are improved with class 2-08, 1-story and 2-story dwellings of brick or brick and stone exterior construction ranging in size from 3,869 to 4,645 square feet of living area. The comparables range in age from 19 to 22 years old and have full basements, five of which have finished area. Each comparable has central air conditioning, from one to three fireplaces, a and a 900 or a 1,200 square-foot garage. In addition, the comparables have a deck and/or a patio, two of which also have a walkout basement. The comparables have improvement assessments ranging from \$20,352 to \$30,844 or from \$4.38 to \$7.76 per square foot of living area. The appellant provided printouts of MLS listing for appellant's comparables #2, #5 and #6 that sold in April 2019, November 2019 and August 2010 for sale prices of \$465,000, \$510,000, and \$650,000, respectively.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$27,104 or \$7.00 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 \$59,868. The subject property has an improvement assessment of \$48,597 or \$12.55 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 within the same neighborhood code as the subject. The comparables are improved with class 2-04, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 2,975 to 3,165 square feet of living area. The dwellings range in age from 13 to 21 years old and have full basements, one of which has finished area. Each comparable has central air conditioning, one fireplace, and either a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$43,045 to \$48,078 or from \$13.82 to \$15.68 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 appellant argued 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). The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent **pattern** (emphasis added) of assessment inequities within the assessment jurisdiction. 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 met this burden of proof.

The parties submitted ten suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as well as the board of review comparables due to differences from the subject in dwelling size and/or having an unfinished basement area. The appellant's remaining comparables #3 through #6 have lower improvement assessments than the subject property. These comparables are closer in dwelling size to the subject and are also similar to the subject in location, age, full finished basement, and other features. These four comparables have improvement assessments ranging from \$26,987 to \$30,844 or from \$6.94 to \$7.76 per square foot of living area which falls below the subject's improvement assessment of \$48,597 or \$12.55 per square foot of living area. Thus, the Board finds the appellant has demonstrated a consistent pattern of assessment inequity. Based on this record, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement assessment is 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



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:

August 23, 2022



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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