



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

APPELLANT: James Bresnahan  
DOCKET NO.: 20-31523.001-R-1  
PARCEL NO.: 18-17-202-015-0000

The parties of record before the Property Tax Appeal Board are James Bresnahan, the appellant, by attorney Kevin Fanning, of Fanning 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:** \$10,625  
**IMPR.:** \$14,636  
**TOTAL:** \$25,261

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 one-story dwelling of frame exterior construction with 1,350 square feet of living area. The dwelling is 62 years old. Features of the home include a slab foundation. The property has a 21,250 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-03 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 improved with one-story dwellings of frame exterior construction that range in size from 1,262 to 1,622 square feet of living area. The homes range in age from 65 to 69 years old. Each comparable has a slab foundation and either a one or two car garage. One comparable has a fireplace. The comparables have the same assessment neighborhood code as the subject and

are located from 0.4 to 3.3 miles from the subject property. The comparables have improvement assessments that range from \$8,034 to \$12,080 or from \$6.37 to \$7.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$9,018.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,603.<sup>1</sup> The subject property has an improvement assessment of \$14,636 or \$10.84 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame exterior construction that range in size from 1,206 to 1,333 square feet of living area. The homes range in age from 62 to 67 years old. Each comparable has a slab foundation and a two-car garage. One comparable has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located either on the same block or within one-fourth of a mile from the subject property. The comparables have improvement assessments that range from \$13,724 to \$19,650 or from \$11.38 to \$14.74 per square foot of living area.

### **Conclusion of Law**

The taxpayer 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 record contains seven equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables due to differences from subject dwelling with respect to size and/or location. The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are similar to the subject dwelling in terms of size, age, location, and amenities, although adjustments to some of the comparables, to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$13,724 to \$19,650 or from \$11.38 to \$14.74 per square foot of living area. The subject's improvement assessment of \$14,636 or \$10.84 per square foot of living area falls below the range established by the best comparables in this record on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the 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 assessment is not justified.

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<sup>1</sup> The Board notes the assessment amounts listed on the "Board of Review – Notes on Appeal" did not match the assessments indicated on the Cook County – Board of Review's final decision for the 2020 tax year, which was provided by the appellant. Therefore, the Board used the numbers contained within the board of review's final decision as the basis of comparison.

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:

May 21, 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

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