



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

APPELLANT: John Adams  
DOCKET NO.: 20-32029.001-R-1  
PARCEL NO.: 27-17-101-025-0000

The parties of record before the Property Tax Appeal Board are John Adams, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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:** \$9,243  
**IMPR.:** \$13,138  
**TOTAL:** \$22,381

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 is improved with a one-story dwelling of frame construction containing 1,127 square feet of living area. The dwelling is approximately 64 years old. Features of the property include an unfinished full basement, one fireplace, one bathroom, and a detached two-car garage. The property has a 36,973 square foot site located in Orland Park, Orland 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four comparables improved with a one-story dwelling or a 1.5-1.9-story dwelling of frame or masonry exterior construction that range in size from 1,176 to 1,594 square feet of living area. The homes range in age from 60 to 72 years old. Each comparable has a full basement with one having finished area, two comparables have central air conditioning, one comparable has a fireplace, and the

comparables have 1, 1½, or 2 bathrooms. The appellant did not disclose whether any of the comparable sales have a garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$4,788 to \$11,798 or from \$4.07 to \$7.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,156.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,381. The subject property has an improvement assessment of \$13,138 or \$11.66 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 masonry exterior construction that range in size from 1,532 to 1,570 square feet of living area. The homes are either 53 or 55 years old. Each property has a full unfinished basement, central air conditioning, and a two-car garage. One comparable has a fireplace and the comparables have 1, 2 or 2½ bathrooms. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$18,400 to \$20,093 or from \$11.79 to \$12.98 per square foot of living area.

### **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 record contains seven comparables submitted by the parties to support their respective positions. Only appellant's comparable #1 is similar to the subject dwelling in size with the remaining comparables submitted by the parties being from approximately 29% to 41% larger than the subject home, which detracts from the similarity of these properties to the subject property. Appellant's comparable #1 differs from the subject in style being a 1.5-1.9-story dwelling whereas the subject is improved with a one-story dwelling, which detracts from the likeness of this property to the subject. Additionally, appellant's comparable #1 has no fireplace, a feature of the subject property, and the appellant failed to disclose whether the comparable has a garage, a feature of the subject property, which further diminishes the comparability of this property to the subject. The best that can be said from this record is that the comparables provided by the parties have improvement assessments that range from \$4,788 to \$20,093 or from \$4.07 to \$12.98 per square foot of living area. The subject's improvement assessment of \$13,138 or \$11.66 per square foot of living area falls within the range established by the comparables in this record. Based on this record 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.

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: June 18, 2024



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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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