



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

APPELLANT: Kevin Phelan
DOCKET NO.: 20-32094.001-R-1
PARCEL NO.: 18-04-324-019-0000

The parties of record before the Property Tax Appeal Board are Kevin Phelan, the appellant, 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: \$6,120
IMPR.: \$62,498
TOTAL: \$68,618

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 two-story dwelling of frame and brick exterior construction with 2,654 square feet of living area. The dwelling is 99 years old. Features of the home include a full basement and a two-car garage. The property has a 6,800 square foot site and is located in La Grange, Lyons 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 improved with two-story, class 2-06 dwellings of stucco exterior construction that range in size from 2,635 to 3,014 square feet of living area. The homes are from 102 to 107 years old. Each comparable has a full basement with two having finished area, central air conditioning, and one to three fireplaces.¹ The comparables have the same assessment

¹ The Board notes the appellant's spreadsheet did not disclose whether the comparables have a garage.

neighborhood code as the subject with one being located on the same block as the subject property.² The comparables have improvement assessments that range from \$37,874 to \$54,186 or from \$14.37 to \$18.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$46,472.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,618. The subject property has an improvement assessment of \$62,498 or \$23.55 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 improved with two-story, class 2-06 dwellings of frame or brick and frame exterior construction that range in size from 2,258 to 2,446 square feet of living area. The homes are from 92 to 122 years old. Each comparable has a full or partial basement with one having finished area and either a one or two-car garage. Three of the properties have central air conditioning and three have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located in the "subarea" or within one-fourth of a mile from the subject property. The comparables have improvement assessments that range from \$55,387 to \$59,915 or from \$23.87 to \$24.92 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 eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #2 and #4 due to differences from the subject dwelling in terms of size. The Board gives less weight to the board of review's comparables #2, #3 and #4 based on differences from the subject dwelling with respect to size. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are relatively similar to the subject dwelling in terms of size, age, and location, 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 are from 102 to 122 years old, range in size from 2,446 to 2,826 square feet of living area and have improvement assessments ranging from \$37,874 to \$59,915 or from \$14.37 to \$24.50 per square foot of living area. The subject's improvement assessment of \$62,498 or \$23.55 per square foot of living area falls within the range established by the best comparables in the 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

² The appellant did not disclose the proximity to the subject dwelling for three of the comparables.

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.

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: June 18, 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

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