



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

APPELLANT: Brenda McClure  
DOCKET NO.: 20-34781.001-R-1  
PARCEL NO.: 28-33-404-001-0000

The parties of record before the Property Tax Appeal Board are Brenda McClure, 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 **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:** \$5,401  
**IMPR.:** \$16,500  
**TOTAL:** \$21,901

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 exterior construction with 2,962 square feet of living area. The dwelling is 27 years old and has a basement with unfinished area. Features include central air conditioning, one fireplace, and a two-car garage. The property has approximately 9,002 square foot site and is located in Country Club Hills, Bremen Township, Cook County. The subject is classified as a class 2-78 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 addition to the Residential Appeal petition, the appellant submitted copies of an appraisal for a different property,<sup>1</sup> the 2020 tax year Cook County Board of Review final decision of the subject property for the 2020 tax year, the Residential Reassessment Notice, the

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<sup>1</sup> The Board will not consider the appraisal because it is for a different property located within a different city and township than the subject property and is not relevant to the appellant's assessment inequity argument.

Cook County Assessor's Office 2020 Real Estate Assessed Valuation Appeal form, the 2019 tax year "Senior Freeze" Exemption form,<sup>2</sup> and the Plat of Survey for the subject property.

The appellant submitted information on three equity comparables located within the same neighborhood code, same block, and same street as the subject. The comparables are improved with two-story dwellings of frame exterior construction with 2,171 square feet of living area that are 22 or 25 years old. Two comparables have central air conditioning. The comparables have improvement assessments of \$15,041 and \$15,163 or \$6.93 and \$6.98 per square foot of living area, respectively.<sup>3</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$15,041 or \$5.08 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 \$21,901. The subject has an improvement assessment of \$16,500 or \$5.57 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 located within the same neighborhood, same block, and same street as the subject. The board of review comparable #4 is the same property as the appellant's comparable #2. The comparables are improved with two-story dwellings of frame exterior construction with 2,171 or 2,983 square feet of living area. The dwellings range in age from 22 to 27 years old and have partial basements with unfinished area. Three comparables each have central air conditioning, two of which have a fireplace. Each comparable has either a two-car or a three-car garage. The properties have improvement assessments ranging from \$15,041 to \$17,773 or from \$5.96 to \$7.55 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 taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is not warranted.

The record contains a total of six equity comparables, which includes the parties' common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 because the record did not contain enough descriptive property characteristics of the basement and garage areas for these properties in order for the Board to conduct a meaningful comparative analysis.

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<sup>2</sup> The Property Tax Appeal Board takes notice that it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (See 86 Ill. Admin. Code §1910.10(f)).

<sup>3</sup> The Board calculated the per square foot improvement assessments for the appellant's comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables, which includes the appellant's common comparable #2. These comparables are located on the same block and street as the subject and are relatively similar in overall property characteristics to the subject, except three comparables have smaller dwelling sizes and/or lack a fireplace that require upward adjustments to make them more equivalent to the subject property. These four comparables have improvement assessments ranging from \$15,041 to \$17,773 or from \$5.96 to \$7.55 per square foot of living area. The subject's improvement assessment of \$16,500 or \$5.57 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and below the range on a per-square-foot basis. Additionally, the Board finds the subject's improvement assessment is not excessive in comparison to the board of review comparable #1 which has an improvement assessment of \$17,773 or \$5.96 per square foot of living area and is relatively identical in most property characteristics to the subject property, except for this comparable's larger garage size. After considering adjustments to the best comparables for differences when compared to 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.

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: September 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brenda McClure  
18066 Vista Dr.  
Country Club Hills, IL 60478

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602