



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

APPELLANT: Michael Prather  
DOCKET NO.: 20-36005.001-R-1  
PARCEL NO.: 15-27-405-027-0000

The parties of record before the Property Tax Appeal Board are Michael Prather, the appellant, by attorney Omar Banna, of Mayster & Chaimson, Ltd 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 **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:** \$3,635  
**IMPR.:** \$17,201  
**TOTAL:** \$20,836

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-story dwelling of masonry exterior construction with 1,664 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a crawl space foundation, one fireplace, and a 2-car garage. The property has a 6,059 square foot site and is located in Brookfield, Proviso 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 improvement assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1-story or "1.5-1.9"-story, class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,617 to 1,725 square feet of living

area. The comparables range in age from 44 to 68 years old. Four comparables each have a basement, three of which have finished area, and one comparable has a crawl space foundation. One comparable has one fireplace. Two comparables each have an attic, one of which has living area. Each comparable has a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$16,656 to \$18,851 or from \$9.83 to \$10.93 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$17,201 or \$10.34 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 \$22,320. The subject property has an improvement assessment of \$18,685 or \$11.23 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 in the same neighborhood code as the subject property. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,253 to 1,378 square feet of living area. The comparables range in age from 56 to 61 years old. Each comparable has a basement, one of which has finished area, and a 2-car garage. Three comparables each have central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$17,309 to \$18,836 or from \$12.56 to \$14.57 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration, only one of which lacks a basement, like the subject. Nevertheless, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #4 as they are overall most similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments ranging from \$16,656 to \$17,677 or from \$9.83 to \$10.37 per square foot of living area. The Board gives most weight to the appellant's comparable #1 which has an improvement assessment of \$16,716 or \$9.83 per square foot of living area and is the only comparable in the record with a crawl space foundation, like the subject. The subject's improvement assessment of \$18,685 or \$11.23 per square foot of living area falls above the range established by the best comparables in this record as well as the comparable given most weight. The Board gives less weight to the appellant's comparable #5 which differs from the subject in age and the board of review comparables which are significantly smaller homes than the subject. Therefore, based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was

inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, is 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

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

APPELLANT

Michael Prather, by attorney:  
Omar Banna  
Mayster & Chaimson, Ltd  
10 South LaSalle Street  
#1150  
Chicago, IL 60603

COUNTY

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