



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

APPELLANT: Carol McCullough  
DOCKET NO.: 20-37096.001-R-1  
PARCEL NO.: 28-04-107-009-0000

The parties of record before the Property Tax Appeal Board are Carol McCullough, the appellant, by 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:** \$2,968  
**IMPR.:** \$13,667  
**TOTAL:** \$16,635

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 containing 1,250 square feet of living area. The dwelling is approximately 50 years old. Features of the home include an unfinished basement, central air conditioning and a 2-car garage. The property has a 6,250 square foot site and is located in Crestwood, Bremen 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 four equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story or 1.5-1.9-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,376 to 1,567 square feet of living area. The dwellings range in age from 52 to 60 years old. The comparables have either a concrete-slab or crawl-space foundation. One comparable has central air conditioning. The comparables have

improvement assessments that range from \$9,840 to \$13,259 or from \$7.15 to \$8.63 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$9,888 or \$7.91 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 \$16,635. The subject property has an improvement assessment of \$13,667 or \$10.93 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 assessment neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story dwellings of masonry exterior construction ranging in size from 1,176 to 1,255 square feet of living area. Each dwelling is either 49 or 50 years old. Each comparable has an unfinished basement and either a 2-car or a 2.5-car garage. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$13,750 to \$13,893 or from \$11.00 to \$11.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which differ from the subject in dwelling size, age and foundation.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board finds that these comparables are most similar to the subject in location, design, dwelling size and some features. However, the board of review comparables #1 and #3 each lack central air conditioning, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$13,750 to \$13,893 or from \$11.00 to \$11.81 per square foot of living area. The subject's improvement assessment of \$13,667 or \$10.93 per square foot of living area, falls below the range of the best comparables in the record. Based on this record and after considering 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 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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