



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

APPELLANT: Bea Cunningham
DOCKET NO.: 20-39462.001-R-1
PARCEL NO.: 18-05-100-003-0000

The parties of record before the Property Tax Appeal Board are Bea Cunningham, the appellant, by attorney George Michael Keane, Jr., of Keane and Keane in Hinsdale; 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: \$6,877
IMPR.: \$42,003
TOTAL: \$48,880

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 part 1-story and part 2-story dwelling of frame and masonry exterior construction with 2,130 square feet of living area.¹ The dwelling is approximately 94 years old with an addition that is approximately 30 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 7,860 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appraisal presented by the appellant, which contains a sketch with measurements of the subject home and was not specifically refuted by the board of review. The board of review provided no evidence to support its reported dwelling size of 2,498 square feet.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are reported to be improved with 1.5-1.9-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 2,091 to 2,514 square feet of living area. The dwellings range in age from 60 to 93 years old. Four homes each have a basement, one of which has finished area, and four homes each have a fireplace. Each home has central air conditioning and a 1-car, a 2-car, or a 3-car garage. The comparables have improvement assessments ranging from \$35,670 to \$42,013 or from \$16.71 to \$17.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,880. The subject property has an improvement assessment of \$42,003 or \$19.72 per square foot of living area.²

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story, Class 2-04 homes of masonry or frame and masonry exterior construction ranging in size from 1,900 to 2,451 square feet of living area. The dwellings range in age from 67 to 81 years old. Each home has a basement, one or two fireplaces, and a 2-car garage. One home has central air conditioning. The comparables have improvement assessments ranging from \$40,003 to \$50,940 or from \$20.59 to \$25.48 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 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 a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables, due to substantial differences from the subject in design, dwelling size, foundation type, and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4, and #5, which are more similar to the subject in design, dwelling size, location, and features, but have varying degrees of similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables

² Based on a dwelling size of 2,130 square feet of living area.

have improvement assessments that range from \$37,314 to \$40,581 or from \$17.16 to \$17.47 per square foot of living area. The subject's improvement assessment of \$42,003 or \$19.72 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as the building age of the subject's newer addition. 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.



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:

May 21, 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

AGENCY

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

APPELLANT

Bea Cunningham, by attorney:
George Michael Keane, Jr.
Keane and Keane
920 North York Road
Suite 210
Hinsdale, IL 60521

COUNTY

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