



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

APPELLANT: Daniel McHale  
DOCKET NO.: 20-40257.001-R-1  
PARCEL NO.: 27-25-111-013-0000

The parties of record before the Property Tax Appeal Board are Daniel McHale, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$6,718  
**IMPR.:** \$23,240  
**TOTAL:** \$29,958

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 2-story dwelling of frame and masonry exterior construction with 2,696 square feet of living area. The dwelling was constructed in 1997 and is approximately 24 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 12,797 square foot site and is located in Tinley Park, Orland 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 regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of frame and masonry exterior construction ranging in size from 2,668 to 2,907 square feet of living area. The comparables range in age from

25 to 31 years old. Each comparable features a full basement, one with a recreation room. Each comparable also has a fireplace, and a 2-car, a 2.5-car, or a 3-car garage. Three comparables each have central air conditioning. The improvement assessments of the comparables range from \$22,967 to \$23,968 or from \$7.98 to \$8.91 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,761. The subject property has an improvement assessment of \$26,043 or \$9.66 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 described as 2-story dwellings of frame and masonry exterior construction ranging in size from 2,030 to 2,242 square feet of living area. The comparables are either 25 or 26 years old. Each comparable features an unfinished basement, central air conditioning, and a 2-car garage. Three comparables each have a fireplace. The improvement assessments of the comparables range from \$23,034 to \$26,252 or from \$11.35 to \$12.60 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #4 and board of review comparables based on their significantly differing dwelling sizes when compared to the subject dwelling. The Board also gives reduced weight to appellant's comparable #1 based on having a recreation room in the basement, dissimilar to the subject's unfinished basement. The Board finds the best evidence of equity in assessment to be appellant's comparables #2 and #3 which are most similar to the subject property in terms of location, design, dwelling size, foundation, and most features. However, appellant's comparable #3 is slightly older in age relative to the subject suggesting that upward adjustment is needed to this comparable for this difference in order to make it more equal to the subject. These most similar comparables in the record have improvement assessments of \$22,967 and \$23,184 or \$8.61 and \$8.62 per square foot of living area. The subject's improvement assessment of \$26,043 or \$9.66 per square foot of living area is greater than the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar property characteristics to the subject, and after further considering adjustments to the best comparables for differences from the subject, the

Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment 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.



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

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