



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

APPELLANT: Henry Sutton
DOCKET NO.: 21-27120.001-R-1
PARCEL NO.: 29-23-320-024-0000

The parties of record before the Property Tax Appeal Board are Henry Sutton, the appellant, by Anthony DeFrenza, attorney-at-law of the Law Office of DeFrenza & Mosconi PC in Northbrook, 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: \$3,705
IMPR.: \$10,055
TOTAL: \$13,760

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 2021 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 is improved with a multi-level single family dwelling of frame and masonry exterior construction that contains 1,596 square feet of living area. The dwelling is approximately 52 years old. Features of the property include a partial basement with finished area, 1½ bathrooms, and a detached 2-car garage. The property has a 7,800 square foot site located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,644 to 1,762 square feet of living area. The homes range in age from 50 to 52 years old. Each property has a partial basement

with finished area, 2 or 2½ bathrooms, and a detached 2-car garage. Three comparables have central air conditioning and two comparables have one fireplace each. The comparables have the same assessment neighborhood code as the subject and are located from .02 to .08 of a mile from the subject property. Their improvement assessments ranged from \$10,489 to \$11,878 or from \$5.97 to \$6.74 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$10,055.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,024. The subject property has an improvement assessment of \$11,319 or \$7.09 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 composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,350 to 1,762 square feet of living area. The homes are 50 or 51 years old. Each property has a partial basement with a formal recreation room, central air conditioning, 1½ to 2½ bathrooms, one fireplace and a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$11,812 to \$13,536 or from \$7.17 to \$9.09 per square foot of living area.

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 information on eight comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #4 due to differences from the subject in dwelling size. The remaining comparables have homes ranging in size from 1,433 to 1,762 square feet of living and in age from 50 to 52 years old. Each of these comparables has more bathrooms than the subject; six of the comparables have central air conditioning unlike the subject property; and five of the comparables have one fireplace unlike the subject property, necessitating downward adjustments to these comparables to make them more equivalent to the subject property for their superior attributes. These seven comparables have improvement assessments ranging from \$10,489 to \$13,536 or from \$5.97 to \$8.24 per square foot of living area. Appellant's comparable #2 is most similar to the subject in features and has an improvement assessment of \$10,653 or \$6.11 per square foot of living area. The subject's improvement assessment of \$11,319 or \$7.09 per square foot of living area falls within the range established by the best comparables in this record but is excessive given the appropriate adjustments to the comparables to make them more equivalent to the subject property. The Board further finds the subject's improvement assessment is above the improvement assessment of the comparable most similar to the subject in features, appellant's comparable #2, further supporting a reduction in the

subject's assessment. 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 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: June 17, 2025



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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