



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

APPELLANT: Larene O'Connell
DOCKET NO.: 21-29133.001-R-1
PARCEL NO.: 09-33-120-010-0000

The parties of record before the Property Tax Appeal Board are Larene O'Connell, the appellant; 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: \$4,297
IMPR.: \$33,068
TOTAL: \$37,365

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 consists of a 2-story dwelling of brick and frame exterior construction with 3,105 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,875 square foot site and is located in Des Plaines, Maine Township, Cook County.

The appellant contends assessment inequity regarding the improvement only as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings of brick and frame exterior construction ranging in size from 3,007 to 3,105 square feet of living area. The homes are each 23 years old. Each comparable features a full basement with two each having a recreation room. Each comparable also has central air conditioning, a fireplace, and a 2-car garage. The comparables have

improvement assessments that range from \$32,816 to \$33,535 or from \$10.62 to \$10.98 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment of \$32,816 or \$10.57 per square foot of living area.

The appellant's submission also included a copy of the "Cook County Board of Review" final decision disclosing that the subject has a total assessment of \$38,145. The appellant disclosed that the subject has an improvement assessment of \$33,849 or \$10.90 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default the Property Tax Appeal Board through letter dated June 1, 2023. The Cook County Board of Review's Motion to Vacate the Property Tax Appeal Board's Order of Default was denied by the Property Tax Appeal Board on August 15, 2023.

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 Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)). The board of review's effort to have the default vacated was denied by the Property Tax Appeal Board.

The Board finds the only evidence of equity in assessment was submitted by the appellant. The Board gave reduced weight to comparables #2 and #7 based on each of these dwellings having a recreation room in the basement, dissimilar to the subject's unfinished basement. The remaining comparables in the record have improvement assessments ranging from \$32,880 to \$33,535 or from \$10.62 to \$10.80 per square foot of living area. Furthermore, comparables #1, #6, #8, and #9 are identical to the subject in square footage and other features and range from \$10.63 to \$10.80 per square foot of living area. The subject's improvement assessment of \$33,849 or \$10.90 per square foot of living area is above the range established by the most similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering the comparables in this record that are most similar to the subject, the Board finds that the appellant demonstrated with clear and convincing evidence that the subject's

improvement is inequitably assessed and, therefore, 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 18, 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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