



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

APPELLANT: Sean McHugh  
DOCKET NO.: 21-34207.001-R-1  
PARCEL NO.: 14-19-213-041-0000

The parties of record before the Property Tax Appeal Board are Sean McHugh, the appellant, by Katherine Amari O'Dell, attorney-at-law of Amari & Locallo 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:** \$39,062  
**IMPR.:** \$27,937  
**TOTAL:** \$66,999

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 one-story dwelling of masonry construction containing 1,060 square feet of living area. The dwelling is approximately 59 years old. Features of the property include a full unfinished basement, 1 bathroom, and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Lake View 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 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 2-03 properties improved with dwellings of frame or masonry construction that range in size from 1,355 to 1,571 square feet of living area. The dwellings range in age from 111 to 123 years old. Each comparable has a full or partial basement and 1 or

2 bathrooms. Two comparables have a 2-car garage. These properties have the same neighborhood code as the subject property and are located approximately .4 or .5 of a mile from the subject property. These properties have improvement assessments ranging from \$21,850 to \$29,021 or from \$14.52 to \$18.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15,392.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,999. The subject property has an improvement assessment of \$27,937 or \$26.36 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-03 properties improved with one-story dwellings of masonry construction that have either 1,080 or 1,106 square feet of living area and are either 42 or 65 years old.<sup>1</sup> Each property has a full basement with one having finished area, 1 or 1½ bathrooms, and a 2-car garage. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject and are located approximately ¼ of a mile from the subject or in the "subarea." These properties have improvement assessments ranging from \$30,412 to \$33,412 or from \$27.50 to \$30.21 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject dwelling in age and size than are the comparables submitted by the appellant. Board of review comparable #1 is superior to the subject with an additional ½ bathroom, finished basement area, and central air conditioning, requiring downward adjustments to make the property more equivalent to the subject. Board of review comparable #2 is superior to the subject with an additional ½ bathroom and board of review comparable #3 is superior to the subject with central air conditioning, indicating each property would require a downward adjustment to make them more equivalent to the subject property. The board of review comparables have improvement assessments that range from \$30,412 to \$33,412 or from \$27.50 to \$30.21 per square foot of living area. The subject's improvement assessment of \$27,937 or \$26.36 per square foot of living area falls below the range established by the best comparables in this record, which is appropriate given the differing features. Less weight is given the appellant's comparables due to differences from the subject dwelling in age and size. Based on this record the Board finds the appellant did not demonstrate

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<sup>1</sup> Board of review comparable #4 on the grid analysis is the subject property.

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: \_\_\_\_\_

February 18, 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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