



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

APPELLANT: Amy Caronchi
DOCKET NO.: 21-44289.001-R-1
PARCEL NO.: 23-06-103-010-0000

The parties of record before the Property Tax Appeal Board are Amy Caronchi, the appellant, by attorney Daniel J. Heywood of Maher, Brannigan & Heywood, P.C. in Orland Park; 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: \$17,682
IMPR.: \$50,126
TOTAL: \$67,808

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 two-story dwelling of masonry exterior construction with 3,301 square feet of living area. The dwelling is approximately 19 years old.¹ The home features a full basement that is finished with a formal recreation room, three full bathrooms, one half bathroom, two fireplaces and a three-car garage. The property has a 15,718 square foot site and is located in Willow Springs, Lyons 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 of both the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted information in Section V of the Residential Appeal petition on four equity comparables that have the same assessment

¹ The Board finds the best description of the subject dwelling's age, bathroom count, basement finish and garage size are found in the subject's property characteristic printout provided by the appellant.

neighborhood code and property classification code as the subject. The comparables area located from .06 to .2 of a mile from the subject property. The comparables are improved with two-story dwellings of masonry exterior construction, each containing 3,378 square feet of living area. The dwellings are from 19 to 21 years old. According to the property characteristic printouts provided by the appellant, the comparables each have a full basement that is finished with a recreation room, three full bathrooms, one additional half bathroom, central air conditioning, one or two fireplaces and a three-car garage. The comparables have improvement assessments that range from \$46,727 to \$50,333 or from \$13.83 to \$14.90 per square foot of living area. The comparables have sites that range in size from 16,915 to 25,880 square feet of land area. The comparables have land assessments that range from \$11,341 to \$19,721 or \$.58 and \$1.12 per square foot of land area.

Additionally, with respect to the land assessment inequity argument, the appellant provided a printout with limited information on 19 additional land comparables, where two of the comparables are duplicates of comparables #2 and #4 depicted in Section V of the Residential Appeal petition. The appellant reported these 19 comparables have sites that range in size from 18,400 to 29,687 square feet of land area. The comparables were reported to have land assessments that range from \$10,580 to \$17,114 or a market value per square foot of \$5.75 per square foot of land 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 \$67,808. The subject property has an improvement assessment of \$50,126 or \$15.19 per square foot of living area and a land assessment of \$17,682 or \$1.12 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block or approximately ¼ of a mile from the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #3 and #4, which were previously described by the appellant². The board of review's comparables #3 and #4 are improved with two-story dwellings of masonry exterior construction containing 3,378 or 3,525 square feet of living area. The dwellings are each 19 years old. The comparables each have a full unfinished basement, three full bathrooms, an additional half bathroom, central air conditioning, one or two fireplaces and a three-car garage. The comparables have improvement assessments of \$53,545 and \$56,182 or \$15.19 and \$16.63 per square foot of living area. The comparables have sites that contain 19,044 or 25,535 square feet of land area. The comparables have land assessments of \$53,545 or \$56,182 or \$.58 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The parties differ as to the descriptions of the basement finishes of the two common comparables. The Board finds the best descriptions of these comparables are found in the property characteristic printouts provided by the appellant.

In written rebuttal, the appellant argued that the Property Tax Appeal Board (PTAB) complaint is primarily based on the lack of uniformity in the land assessment on the subject property. The appellant argued with respect to the subject's improvement assessment, the board of review's comparables #1 and #2 support a reduction for the subject property.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the subject's improvement assessment, the parties submitted six comparable properties for the Board's consideration, as two comparables were common to both parties. The Board finds all six comparables are similar to the subject in location, dwelling size, design, age and some features. However, two comparables lack basement finish, a feature of the subject and four comparables have a fewer number of fireplaces, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables have improvement assessments ranging from \$46,727 to \$56,182 or from \$13.83 to \$16.63 per square foot of living area. The subject's improvement assessment of \$50,126 or \$15.19 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

With respect to the subject's land assessment, the parties submitted a total of 21 land comparables for the Board's consideration, where three comparables were common to both parties. The Board finds the best evidence of assessment equity concerning the subject's land assessment to be the appellant's comparable #1 and #3/board of review comparable #1. These two comparables are most similar to the subject in site size. The sites have either 16,915 or 17,530 square feet of land area. The comparables have land assessments of \$19,029 or \$19,721 or \$1.12 per square foot of land area. The subject's land assessment of \$17,682 or \$1.12 per square foot of land area is less than the two best comparables in the record in terms of total land assessment but equal to the comparables on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed. Less weight was given to the remaining 19 land comparables due to their larger site sizes, which are from 17% to 89% larger than the subject's site size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all

that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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: _____

August 19, 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

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