



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

APPELLANT: Greg Diesem
DOCKET NO.: 21-44843.001-R-1
PARCEL NO.: 18-01-317-043-0000

The parties of record before the Property Tax Appeal Board are Greg Diesem, the appellant, by attorney John J. Piegore of Sanchez, Daniels & Hoffman LLP 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: \$4,653
IMPR.: \$9,837
TOTAL: \$14,490

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 1-story dwelling of frame and masonry exterior construction with 1,372 square feet of living area. The dwelling is approximately 66 years old. The home features a concrete slab foundation, one bathroom and a 1-car garage. The property has a 9,306 square foot site and is located in Lyons, Lyons 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. According to the property characteristic printouts and exterior photographs provided by the appellant, the comparables are improved with 1-story or 1½-story dwellings of

frame and masonry exterior construction ranging in size from 1,475 to 1,732 square feet of living area. The dwellings are from 66 to 70 years old. Each comparable has a concrete slab foundation and one or two full bathrooms. One comparable has an additional half bathroom, two comparables each have a fireplace and three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$10,818 to \$12,391 or from \$7.13 to \$7.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$9,837 or \$7.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,012. The subject property has an improvement assessment of \$11,359 or \$8.28 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are located on the same block as the subject property, three of which are also on the same street. The comparables are improved with 1-story or 1½-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,025 to 1,484 square feet of living area. The dwellings are from 70 to 79 years old. One comparable has a full basement with finished area and three comparables each have a concrete slab foundation. Each comparable has one or two full bathrooms and either a 1.5-car or a 2-car garage. Two comparables each have an additional one or two half bathrooms, two comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments that range from \$10,079 to \$13,183 or from \$8.88 to \$11.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #2, as well as the four comparables submitted by the board of review which differ from the subject dwelling in size and/or they have central air conditioning, unlike the subject. Additionally, board of review comparable #3 has a basement, when compared to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4, which have the same assessment neighborhood code and property classification code as the subject. The comparables are overall more similar to the subject dwelling in size, foundation type, age and some features. These three comparables have improvement assessments ranging

from \$10,818 to \$11,210 or from \$7.13 to \$7.46 per square foot of living area. The subject's improvement assessment of \$11,359 or \$8.28 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request 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 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Greg Diesem, by attorney:
John J. Piegore
Sanchez, Daniels & Hoffman LLP
333 West Wacker Drive
Suite 500
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602