



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

APPELLANT: Nick & Elizabeth Corr
DOCKET NO.: 21-47995.001-R-1
PARCEL NO.: 24-13-104-046-0000

The parties of record before the Property Tax Appeal Board are Nick & Elizabeth Corr, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$4,575
IMPR.: \$16,710
TOTAL: \$21,285

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of frame and masonry exterior construction with 1,247 square feet of living area. The home is approximately 71 years old. Features include a full basement, central air conditioning, one fireplace, and a 2.5-car garage. The property has a 4,575 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables that are located in the subject's assessment neighborhood code and from 0.5 of a mile to 1.4 miles from the subject. The comparables are improved with 1.5-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,216 to 1,334 square

feet of living area. The homes range in age from 74 to 106 years old. The comparables each have a full basement; however, the appellants did not address whether the basements were finished. Two comparables each have central air conditioning, one comparable has a fireplace, and each comparable has from a 2.5-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$15,850 to \$17,689 or from \$12.14 to \$13.26 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$15,974 or \$12.81 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 \$21,285. The subject property has an improvement assessment of \$16,710 or \$13.40 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 are located in the subject's assessment neighborhood code and within the subarea. The comparables are improved with 1.5-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,028 to 1,393 square feet of living area. The homes range in age from 70 to 82 years old. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from \$15,124 to \$21,250 or from \$14.57 to \$17.29 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted seven suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellants' comparable #3 as well as board of review comparables #2 and #3 which are overall more similar to the subject in design, age, and dwelling size with varying degrees of similarity in basement finish and other features. These comparables have improvement assessments ranging from \$17,689 to \$21,250 or from \$13.26 to \$15.25 per square foot of living area. The subject's improvement assessment of \$16,710 or \$13.40 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and within the range on a per square foot basis. The Board gives less weight to the appellants' comparables #1 and #2 which are located over one mile from the subject, less proximate in location than the other comparables in this record and/or is a substantially older home than the subject. The Board also gives less weight to board of review comparable #1 and #4 which are substantially smaller homes than the subject. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement is supported and a reduction 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: April 15, 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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