



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

APPELLANT: Heather Devaney
DOCKET NO.: 21-50264.001-R-1
PARCEL NO.: 13-13-129-017-0000

The parties of record before the Property Tax Appeal Board are Heather Devaney, the appellant, by attorney Ciarra J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$9,000
IMPR.: \$53,000
TOTAL: \$62,000

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 masonry construction with 1,200 square feet of living area which is approximately 61 years old.¹ Features of the home include one bathroom, a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property² 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 five equity

¹ Some descriptive information was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² One-story residence, any age, with 1,000 to 1,800 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03 dwellings of frame or masonry construction ranging in size from 1,089 to 1,313 square feet of living area and ranging in age from 58 to 128 years old. Four comparables each have a basement finished with a recreation room,³ and comparable #2 features an attic finished with an apartment. Each comparable has one or two bathrooms, and four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$25,758 to \$43,400 or from \$20.61 to \$33.05 per square foot of living area. The appellant also submitted a brief along with the property information sheets from the Cook County Assessor's database for four of the five comparable properties. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,000. The subject property has an improvement assessment of \$53,000 or \$44.17 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 located within .25 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03 dwellings of masonry construction ranging in size from 1,034 to 1,120 square feet of living area and ranging in age from 51 to 63 years old. Each comparable features a full basement, two finished with recreation rooms. Two dwellings have central air conditioning, one home has a fireplace, and each comparable has a 2-car garage. The comparables have improvement assessments that range from \$50,980 to \$55,500 or from \$47.80 to \$49.55 per square foot of living area.

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.

The parties submitted a total of eight equity comparables with varying degrees of similarity to the subject. The Board gives less weight to appellant's comparables #1, #2, and #5 based on their significantly older ages relative to the subject dwelling. The Board also gives less weight to appellant's comparable #4 due to lack of a garage, which is a feature of the subject property. The Board finds appellant's comparable #3 along with board of review comparables to be most similar to the subject in location, design/class, dwelling size, age, and some features. However, appellant's comparable #3 and board of review comparables #1 and #3 each feature a finished basement, dissimilar to the subject's unfinished basement, thus necessitating downward adjustments to these comparables in order to make them more equivalent to the subject. The

³ Although the appellant's grid disclosed that the foundations of the comparable dwellings are "unknown," the appellant submitted property information sheets for four of the five comparables disclosing that each comparable has a full basement finished with a recreation room.

most similar comparables in the record have improvement assessments ranging from \$34,112 to \$55,500 or from \$31.32 to \$49.55 per square foot of living area. The subject's improvement assessment of \$53,000 or \$44.17 per square foot of living area falls within the range established by the most similar comparables in this record.

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 improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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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