



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

APPELLANT: Thomas & Christine Geraghty
DOCKET NO.: 21-53617.001-R-1 through 21-53617.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thomas & Christine Geraghty, the appellants, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-53617.001-R-1	13-15-234-014-0000	11,060	13,600	\$24,660
21-53617.002-R-1	13-15-234-015-0000	11,060	0	\$11,060

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 2-story building of frame exterior construction with 2,448 square feet of building area. The building is approximately 118 years old. Features include a slab foundation and a 1-car garage. The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal.¹ In support of this argument the appellants submitted information on five equity comparables located within 0.8 of a mile from the subject. The comparables are improved with class 2-11 buildings of frame exterior construction ranging in size from 1,875 to 2,456 square feet of building area. The

¹ The appellants also selected overvaluation as a basis of the appeal but did not submit any market value evidence.

buildings range in age from 122 to 143 years old. Two comparables have a basement, one comparable has a crawl space foundation, and two comparables have a slab foundation. Four comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$11,500 to \$13,097 or from \$5.29 to \$6.13 per square foot of building area.

The appellants submitted a final decision of the board of review disclosing the total combined assessment for the subject of \$50,321. The appellants reported in the appeal petition that the subject has an improvement assessment of \$28,201 or \$11.52 per square foot of building area. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject. The comparables are improved with 2-story, class 2-11 buildings of masonry or frame exterior construction ranging in size from 1,572 to 2,812 square feet of building area. The buildings range in age from 58 to 118 years old. Each comparable has a basement and a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$26,422 to \$33,660 or from \$11.97 to \$16.81 per square foot of building area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #4, and #5 and the board of review's comparables, due to substantial differences from the subject in building size and/or foundation type. The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #3, which are more similar to the subject in building size, location, and some features, although these comparables are older buildings than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$12,644 and \$12,997 or \$5.41 and \$5.29 per square foot of building area, respectively. The subject's improvement assessment of \$28,201 or \$11.52 per square foot of living area falls above the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, including age, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: _____

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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