



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

APPELLANT: John H. Lawson
DOCKET NO.: 22-34679.001-R-1
PARCEL NO.: 09-14-109-029-0000

The parties of record before the Property Tax Appeal Board are John H. Lawson, the appellant, by Timothy C. Jacobs, attorney-at-law of Kovitz Shifrin Nesbit 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: \$10,530
IMPR.: \$23,520
TOTAL: \$34,050

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 2022 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 is improved with a 1.5-story dwelling of stucco exterior construction containing 2,295 square feet of living area. The dwelling is approximately 83 years old. Features of the home include a partial basement, central air conditioning, two bathrooms, and a 1-car garage. The property has a 16,200 square foot site located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables composed of class 2-04 properties improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,860 to 2,643 square feet of living area. The homes range in age from 34 to 111 years old. Four

comparables have a partial basement, three comparables have a crawl space foundation and one comparable has a concrete slab foundation. Three comparables have central air conditioning, six comparables have one fireplace, and six comparables have a 2-car, 2.5-car or 3-car garage. The comparables have 1½, 2, or 2½ bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from 350 feet to 1.9 miles from the subject property. Appellant's comparables #4 and #5 are located along the same street and within the same block as the subject property. These properties have improvement assessments ranging from \$15,000 to \$26,057 or from \$6.43 to \$10.32 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$19,403.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,000. The subject property has an improvement assessment of \$26,470 or \$11.53 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 composed of class 2-04 or class 2-34 properties improved with a multi-level, 1-story, or 1.5-story dwelling of masonry or frame and masonry exterior construction that range in size from 1,421 to 2,180 square feet of living area. The homes range in age from 22 to 71 years old. Three comparables have a full or partial basement with two having finished area and one comparable has a crawl space foundation. Each comparable has 1½ or 2½ bathrooms, and a 1-car or 2-car garage. Three comparables have central air conditioning, and two comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject and are located in the "subarea" or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$25,676 to \$33,606 or from \$12.74 to \$18.20 per square foot of living area. The board of review contends the building assessed value for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

Conclusion of Law

The appellant 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 information on twelve assessment comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #3, #6, #7 and #8 due to differences from the subject in location, age, style, size, foundation, lack of central air conditioning, and/or lack of a garage. The Board gives less weight to the board of review comparables due to differences from the subject in style, size, age, and/or foundation. The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #5 that have the same classification code as the subject and are improved with 1.5-story dwellings each with 2,525 square feet of living area and is 81 years old. These two comparables are most similar to the subject in location and have varying degrees of similarity to the subject in features requiring adjustments to make them more equivalent to the subject property. Each of these comparables

has an improvement assessment of \$26,057 or \$10.32 per square foot of living area. The subject's improvement assessment of \$26,470 or \$11.53 per square foot of living area is greater than these two comparables. Based on this record the Board finds the appellant 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: _____

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

AGENCY

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

APPELLANT

John H. Lawson, by attorney:
Timothy C. Jacobs
Kovitz Shifrin Nesbit
640 N. La Salle Drive
Suite 495
Chicago, IL 60654

COUNTY

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