FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kathryn Lisco
DOCKET NO.: 22-47730.001-R-1 through 22-47730.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kathryn Lisco, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-47730.001-R-1	10-33-223-015-0000	7,818	26,098	$33,916
22-47730.002-R-1	10-33-223-016-0000	5,544	18,137	$23,681

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 consists of two parcels improved with a 2-story dwelling of masonry exterior construction with 2,789 square feet of living area that is approximately 63 years old.[1] The features of the subject include 2½ baths, a partial basement finished with a recreation room, central air conditioning, and a fireplace. The property has a combined 9,544 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-06 property[2] 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

[1] From the limited information contained in the record, it appears that although the subject has two parcels, there is only one improvement with the improvement assessment divided between the two parcel numbers.
[2] Two or more story residence, over 62 years of age, with 2,201 to 4,999 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 single family dwellings of masonry exterior construction ranging in size from 2,770 to 4,566 square feet of living area and ranging in age from 64 to 72 years old. Each comparable features central air conditioning, one or two fireplaces, and a 2-car garage. Three comparables have a partial basement with undisclosed finished areas and one comparable has a crawl space foundation. The comparables have improvement assessments that range from $41,292 to $57,216 or from $12.53 to $14.91 per square foot of living area. The appellant's counsel also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the final decision of the board of review disclosing the combined total assessment for both parcels of $57,597. The appellant also disclosed that the subject has a combined improvement assessment of $44,235 or $15.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables, two of which are located within ¼ of a mile from the subject and all within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-78[3] and class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,265 to 3,278 square feet of living area and ranging in age from 62 to 82 years old. The comparables each feature central air conditioning, a fireplace, and a 1-car, a 1.5-car, or a 2-car garage. Three comparables have a partial or a full basement (two of which are finished with recreation rooms) and one comparable has a concrete slab foundation. The comparables have improvement assessments ranging from $39,275 to $58,460 or from $17.34 to $21.74 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 in support of their positions. The Board gave less weight to appellant's comparables #1, #2, and #3, along with board of review comparables #1, #3, and #4 due to their significantly differing dwelling sizes relative to the subject dwelling and/or differing foundations relative to the subject. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparable #4 and board of review comparable #2 which are overall most similar to the subject in location, age, dwelling size, and foundation. However, each of the parties' comparables has a garage which the subject lacks, thus requiring downward adjustments to the comparables in order to make them more

[3] Two-or-more story residence, up to 62 years of age, with 2,001 to 3,800 square feet of living area.

equivalent to the subject. The two best comparables in this record have improvement assessments of $41,292 and $55,459 or $14.91 and $21.45 per square foot of living area. The subject's combined improvement assessment of $44,235 or $15.86 per square foot of living area is bracketed by the two best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject’s improvement is inequitably assessed and, therefore, a reduction in the subject’s improvement assessment is not warranted.

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: ____________________ ____________________

C E R T I F I C A T I O N

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: September 16, 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

Kathryn Lisco, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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