



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

APPELLANT: Mark Sullivan
DOCKET NO.: 23-20807.001-R-1
PARCEL NO.: 15-11-403-013-0000

The parties of record before the Property Tax Appeal Board are Mark Sullivan, the appellant, by attorney Dora Cornelio, 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: \$13,975
IMPR.: \$94,025
TOTAL: \$108,000

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 2023 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 two-story dwelling of frame exterior construction with 4,871 square feet of living area. The dwelling is approximately 131 years old.¹ Features of the home include an unfinished basement, one fireplace, 2 bathrooms and 2-car garage. The property has a 13,000 square foot site and is located in River Forest, River Forest Township, Cook County. The subject is classified as a class 2-06 property 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 comparables, one is located within the subject's assessment neighborhood code. The

¹ The Board finds the best description of the subject's age in the board of review's Notes on Appeal Form PTAB-6, Comparable Sales/Assessment Grid Analysis and supporting evidence, which were unrefuted by the appellant.

comparables are composed of class 2-06 two-story dwellings of frame, stucco, or masonry exterior construction, ranging in size from 3,220 to 3,819 square feet of living area. The homes are approximately 91 to 127 years old. Each property has a full basement with finished area, 2 to 4 bathrooms, one or two fireplaces, and a 1.5-car to 3-car garage. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$46,851 to \$70,544 or from \$14.55 to \$18.61 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$83,976 or \$17.24 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 \$108,000. The subject property has an improvement assessment of \$94,025 or \$19.30 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 located within the subject's assessment neighborhood and one within the same block as the subject. Three comparables are located on the same street as subject. The comparables are composed of class 2-06 two-story dwellings of frame or masonry exterior construction ranging in size from 2,352 to 3,735 square feet of living area. The comparables are approximately 128 to 134 years old. Each comparable has a full basement, three with finished area. Each dwelling has from 1 to 3 full bathrooms and each has an additional 1 or 2 half bathrooms. The comparables have one or two fireplaces, and each property has a 1.5-car, 2.5-car or 3-car garage. The comparables have improvement assessments that range from \$60,895 to \$91,956 or \$23.12 to \$25.89 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #1, #2, and #4, and the board of review's comparables #3 and #4 which differ significantly from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, and #5 and the board of review's comparables #1 and #2 which are more similar overall to the subject in dwelling size, age, and location. Although each comparable has a smaller dwelling size than the subject, along with other varying differences in features, adjustments would be necessary to make them more equivalent to the subject property. Nevertheless, the comparables have improvement assessments that range from \$59,740 to \$91,956 or from \$17.24 to \$24.62 per

square foot of living area. The subject's improvement assessment of \$94,025 or \$19.30 per square foot of living area falls above the range established by the best comparables in the record regarding overall improvement assessment amount, but within the established range on a per square foot basis. Given the subject's larger dwelling size relative to the best comparables, a higher overall improvement assessment is logical. Based on this record, after considering appropriate 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 was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds a reduction in the subject's 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:

May 19, 2026



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

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