



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

APPELLANT: David Walker  
DOCKET NO.: 23-26431.001-R-1  
PARCEL NO.: 16-18-208-008-0000

The parties of record before the Property Tax Appeal Board are David Walker, the appellant(s); 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:** \$9,902  
**IMPR.:** \$32,700  
**TOTAL:** \$42,602

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 7,073 square foot parcel of land improved with a 129-year-old, two-story, frame, single-family dwelling containing 1,635 square feet of building area. The property is located in Oak Park, Oak Park Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted data on five suggested comparables located within 10 blocks of the subject with one located on the subject's street. These comparables are described as two-story, frame, single-family dwellings. Features of these home include from one and one-half to two and one-half baths, full basements, and one or two-car garages. They range: in age from 109 to 125 years; in size from 1,620 to 1,731 square feet of building area; and in improvement assessments from \$18.88 to \$20.41 per square foot of building area. The appellant submitted a letter asserting that the subject has only one and one-half baths and no fireplace. In support of this, the appellant

included photographs of the subject's bathrooms and the exterior of the subject showing no chimney.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$45,447 with an improvement assessment of \$35,545 or \$21.74 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables located within one-quarter mile of the subject with three located on the subject's Sidwell block. These comparables are described as two-story, frame or stucco, single-family dwellings. Features of these home include from one to two and one-half baths, full basements, two-car garages, air conditioning for one property, and, for two properties, a fireplace. They range: in age from 104 to 135 years; in size from 1,550 to 2,100 square feet of building area, and in improvement assessment from \$21.69 to \$26.63 per square foot of building area.

This matter was set for hearing on June 11, 2025 with the appellant, David Walker, and the board of review's representative, Shaina Howell, appearing. The appellant testified that he did not receive the board of review's evidence until just prior to the hearing and that a review of the board of review's comparables show that these properties are not as similar to the subject as the appellant's comparables. The appellant submitted a document "Comparing Sets of Comparable Properties" listing the difference in the square footage between the subject property. Mr. Walker argued that the board of review's comparables have an average size difference of 19.7% while the appellant's comparables' average size difference is 3%. He argued that the board of review's comparable #1 is 23% larger, comparable #3 is 28% larger, and comparable #4 is 21% larger than the subject. He also testified he has personal knowledge of these properties as they are located on the subject block. He testified that board of review's comparable #1 was completely gutted within the last two years and an addition was added. Mr. Walker testified that his house has not been updated. He argued that the board of review's comparable #2 has a finished attic.

Mr. Walker argued that one of the issues is that the assessor does not have the characteristics of the subject and many of the comparables correct. He asserted that the board of review's comparable #2 has the finished third floor, at least five bedrooms, at least two and one-half bath, and air conditioning. He asserted that these things are not listed on the comparable grid. Mr. Walker testified that this is the only home he owns. He testified that he only has one and one-half baths and no fireplaces. Mr. Walker testified has lived in the house since 2004.

### **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 best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #4. These comparables had improvement assessments ranging of \$20.41 to \$21.69 per square foot of building area. The remaining comparables were given less weight to the board of review's comparables #1 and #2 as the appellant credibly testified that these properties were either updated or have a finished third floor and comparable #3 as this property is almost 500 square feet larger than the subject. In comparison the subject's improvement assessment of \$21.74 per square foot of building area is above the range of the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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: \_\_\_\_\_

December 23, 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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