



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

APPELLANT: Mary Doherty
DOCKET NO.: 23-31037.001-R-1
PARCEL NO.: 23-30-401-012-0000

The parties of record before the Property Tax Appeal Board are Mary Doherty, the appellant, by attorney Patrick J. Doherty, of Patrick J. Doherty, LLC in Palos Hills, 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: \$11,184
IMPR.: \$59,316
TOTAL: \$70,500

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 is improved with a two-story, single-family dwelling of frame and masonry construction with 4,203 square feet of living area located in Palos Park, Palos Township, Cook County. The dwelling is 18 years old. Features include a full, unfinished basement, a three-car garage, central air conditioning, two fireplaces, three full bathrooms, and a half bath. The subject is located on a 34,412 square foot site. It is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$705,000, land included, as of January 1, 2023. Photographs of the subject dwelling's interior and exterior were included with the appraisal. The appraiser relied on the sales comparison and cost approaches. The appraiser's sales approach used data from sales of seven suggested comparable

properties.¹ The sales took place between July 2021 and September 2022, for amounts ranging from \$635,000 to \$890,000 or from \$141.62 to \$232.86 per square foot of living area, land included. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. The appraiser concluded that the subject's value as of the relevant valuation date of January 1, 2023, was \$705,000 under the sales comparison approach.

The appraiser used the National Building Cost Manual to estimate costs of replacing the subject's improvements. He calculated the value of the subject's land at \$130,000. The replacement cost of the improvements minus depreciation was \$621,787. This meant the subject's indicated value using the cost approach was \$752,000, as rounded. The appraiser believed that the amount derived from the sales comparison approach represented the subject's fair market value.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was \$89,920. The subject's assessment reflects a market value of \$899,200, or \$213.94 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about four suggested comparable properties, including recent sales data.

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

This Board gives little weight to the suggested comparables submitted by the board of review because of differences between those comparables and the subject, and the lack of adjustments to the sales prices to account for those differences. This Board gives significant weight to the appraisal submitted by the appellant in which the appraiser relied primarily on the sales comparison approach and used adjusted data from seven comparable sales. One of those comparables had a high net adjustment percentage of 24.6%, and another had a high gross adjustment percentage of 28.8%, but the other comparable sales provided ample support for the appraiser's conclusions.²

¹ Two additional sales comparables were also included, but the supplemental addendum indicates that the appraiser did not consider them in estimating the subject's value.

² A gross adjustment percentage is calculated by first determining the sum of the absolute values of all adjustments made by the appraiser to account for differences between the subject and the comparable. The total is then divided by the sale price of the comparable to determine the gross adjustment percentage for the comparable. A net adjustment percentage is calculated in the same manner except that an upward adjustment is treated as a positive number and a downward adjustment is treated as a negative number. For example, if the appraiser makes an upward adjustment of \$20,000 and a downward adjustment of \$10,000, the gross adjustment amount is \$30,000, and the net adjustment amount is \$10,000. Assuming the comparable was recently sold for

This Board finds that the appraisal is the best evidence of the subject property's market value, and it further finds that the subject's value as of January 1, 2023, was \$705,000. This corresponds with an assessed value of \$70,500 under the 10% level provided in the Cook County Real Property Assessment Classification Ordinance. Accordingly, the appellant has shown overvaluation by a preponderance of the evidence, and a reduction in the subject's assessment to \$70,500 is warranted.

\$200,000, the gross adjustment percentage would be 15% and the net adjustment percentage would be 5%.

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

AGENCY

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