



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

APPELLANT: Michael E. Clark
DOCKET NO.: 23-33474.001-R-1
PARCEL NO.: 28-30-308-014-0000

The parties of record before the Property Tax Appeal Board are Michael E. Clark, 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 ***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: \$4,358
IMPR.: \$47,781
TOTAL: \$52,139

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-story¹ mixed-use building of frame and masonry exterior construction with 5,736 square feet of gross building area. The building is approximately 111 years old. Features of the property include a partial basement, central air conditioning, three full bathrooms and two half bathrooms. The property has a site with 9,686 square feet of land area and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-12 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 three equity

¹ The parties differ as to the story height of the subject building. The Board finds the best evidence of the subject's story height is found in the evidence submitted by the board of review, which contained an exterior photograph depicting the building is a two-story design.

comparables that have the same assessment neighborhood code as the subject and are located along the same street as the subject property. The comparables are class 2-12 properties improved with one and one-half-story or two-story mixed use buildings of frame or masonry exterior construction ranging in size from 4,140 to 5,600 square feet of gross building area. The buildings range in age from 44 to 69 years old. Each comparable has a concrete slab foundation, central air conditioning, two or three full bathrooms and one or two additional half bathrooms. Comparable #2 has a fireplace. The comparables have improvement assessments that range from \$33,661 to \$50,091 or from \$7.93 to \$8.94 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,601. The subject property has an improvement assessment of \$64,243 or \$11.20 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within the subject's subarea. The comparables are class 2-03 properties improved with one and one-half-story single family dwellings of frame exterior construction. The dwellings range in size from 1,125 to 1,200 square feet of living area and in age from 72 to 74 years old. Each comparable has a full basement, central air conditioning, one full bathroom and either a one-car or a two-car garage. Comparable #3 has an additional half bathroom. The comparables have improvement assessments that range from \$19,311 to \$20,523 or from \$17.09 to \$18.14 per square foot 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to the four comparables submitted by the board of review which are substantially smaller single family dwellings, when compared to the subject's mixed use building.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are mixed use buildings like the subject and similar to the subject in location. However, the comparables have varying degrees of similarity when compared to the subject in building size, age, story height, bathroom count and foundation, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$33,661 to \$50,091 or from \$7.93 to \$8.94 per square

foot of gross building area. The subject's improvement assessment of \$64,243 or \$11.20 per square foot of gross building area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. 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 total assessment commensurate with the appellant's request is 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: _____

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: June 16, 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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