



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

APPELLANT: Four Brothers Investment, Inc
DOCKET NO.: 23-34365.001-R-1
PARCEL NO.: 28-19-412-010-0000

The parties of record before the Property Tax Appeal Board are Four Brothers Investment, Inc, 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: \$2,964
IMPR.: \$20,035
TOTAL: \$22,999

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 1-story dwelling of frame and masonry exterior construction with 1,135 square feet of living area. The dwelling is approximately 57 years old. Features include a basement¹ and a 1-car garage. The property has a 6,588 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-03 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 located in the subject's assessment neighborhood for which proximity to the subject

¹ The parties disagree as to the description of the subject's basement. The appellant's evidence reported the subject to have a full unfinished basement, while the board of review reported it to have a partial basement finished with a formal recreation room. Neither party refuted the other parties' description of the subject's basement and neither party submitted additional evidence to resolve this discrepancy.

was not disclosed by the appellant. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,065 to 1,126 square feet of living area. The dwellings range in age from 73 to 110 years old. Each comparable has a full basement with finished area and from a 1-car to a 2.5-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$10,000 to \$11,000 or from \$8.93 to \$9.77 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,999. The subject property has an improvement assessment of \$20,035 or \$17.65 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables located in the subject's assessment neighborhood, as well being on the same block as the subject property. The comparables are improved with 1-story, class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction with either 1,120 or 1,160 square feet of living area. The dwellings range in age from 55 to 57 years old. Each comparable has a full or partial basement and a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$20,712 to \$21,772 or ranging from \$18.13 to \$18.77 per square foot of living area. The board of review critiqued the appellant's evidence for lack of location information while asserting the board of review comparables were nearly identical to the subject in size and age, as well as being located on the same block as the subject.

Conclusion of Law

The appellant 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 nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are substantially older homes than the subject.

The Board finds the best evidence of assessment equity to the board of review comparables which are similar to the subject in location, design/class, age, dwelling size, and other features. The best comparables have improvement assessments ranging from \$20,712 to \$21,772 or ranging from \$18.13 to \$18.77 per square foot of living area. The subject property's improvement assessment of \$20,035 or \$17.65 per square foot of living falls below the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate that the subject's improvement was inequitably assessed and 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

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

AGENCY

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