



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

APPELLANT: Patricia Kavalauskas  
DOCKET NO.: 23-37408.001-R-1  
PARCEL NO.: 28-28-216-010-0000

The parties of record before the Property Tax Appeal Board are Patricia Kavalauskas, 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 **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:** \$3,707  
**IMPR.:** \$23,292  
**TOTAL:** \$26,999

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 multi-level, single-family dwelling of frame construction with 1,596 square feet of living area. The home was constructed in 1968. Features of the home include a partial finished basement with a formal recreation room, central air conditioning, a fireplace, and an attached two-car garage. The property's site is 6,741 square feet, located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparable properties with varying degrees of similarities to the subject. They are improved single-family dwellings of frame construction. The appellant reported that the submitted comparable properties were located between a two block to a three-mile radius of the subject. Only five of the suggested comparable properties were class 2-34 properties like the subject. The suggested improvements ranged: in age from 46 to 58 years; in size from 1,402 to 1,656 square feet of living area; and in

improvement assessment from \$11.78 to \$14.40 per square foot. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$23,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,999. The subject property has an improvement assessment of \$23,292 or \$14.59 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested class 2-34 equity comparable properties. They are improved with a multi-level, single-family dwelling of either frame or frame and masonry construction. They are located either within a block or within a ¼-mile radius of the subject. The improvements ranged: in age from 48 to 55 years; in size from 1,391 to 1,589 square feet of living area; and in improvement assessment from \$14.74 to \$16.91 per square foot. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review's suggested comparable properties are all over assessed. Appellant also indicated that an additional comparable was provided in rebuttal for the Boards consideration in its analysis of this appeal. The appellant argued that the board of review's reassessment amount was woefully insufficient and did not reflect what other taxpayers in the same city are paying. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

As a preliminary matter, the board gave no weight to the comparable property submitted by the appellant in its rebuttal evidence. The Board finds that this comparable, the "neighbor's house" was improperly submitted as rebuttal evidence, and thus was given no weight. "Rebuttal evidence shall not consist of new evidence such as an appraisal or *newly discovered comparables*. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board finds that the evidence of the comparable equity property, the "neighbor's house", which the appellant submitted in rebuttal cannot be considered by the Board under this rule<sup>1</sup>.

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).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than

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<sup>1</sup> The board will note that had this equity comparable been properly submitted in appellant's case in chief, the Board's decision in this appeal would have been the same after its analysis of all the properly submitted evidence.

a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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 comparable properties 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 twelve equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be *appellant's comparable property #4* and the *board of review's comparable properties #1, #2 and #4*. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$14.40 to \$14.95 per square foot of living area. The subject's improvement assessment of \$14.59 per square foot of living area falls within the range established by the best comparable properties in this record. The Board found that like the subject these suggested comparable properties were all class 2-34, multi-level single family dwellings that were close in age and in living area size to the subject. They had similar amenities to the subject like a garage, central air-conditioning, and fireplace. The board accorded diminished weight to the other submitted comparable properties due to either disparities in exterior construction, size, *class* and/or amenities. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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 20, 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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