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

APPELLANT: Diana McKeever
DOCKET NO.: 23-46284.001-R-1
PARCEL NO.: 28-12-414-041-0000

The parties of record before the Property Tax Appeal Board are Diana McKeever, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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:

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|---|---|
| **LAND:** | $1,650 |
| **IMPR.:** | $16,419 |
| **TOTAL:** | $18,069 |

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 dwelling of frame exterior construction with 1,434 square feet of living area. The home is 19 years old. Features include a basement, central air conditioning, and a 2.5-car garage.[1] The property has a 6,600 square foot lot and is located in Harvey, 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables located within a different assessment

[1] The parties differ whether the subject property has a partial or a full basement area with a finished or an unfinished area and a 2-car or a 2.5-car garage size. Neither party provided supplemental evidence to resolve this discrepancy. Therefore, the utilized the property description provided in the board of review's grid analysis, which was unrefuted by the appellant in rebuttal.

neighborhood code than the subject. The comparables are located in Harvey, Illinois from 1.7 to 3.9 miles from the subject property. The comparables have sites that range in size from 3,720 to 9,100 square feet of land area. The comparables are improved with class 2-03 1-story or class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction that range in size from 1,146 to 1,506 square feet of living area. The homes are from 50 to 68 years old. Each comparable has a basement, central air conditioning and either a 1-car or a 2-car garage.[2] The comparables sold from January to December 2022 for prices ranging from $115,000 to $125,000 or from $79.68 to $109.08 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to $12,906 which would reflect a total market value of $129,060 or $90.00 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $18,069. The subject's assessment reflects a market value of $180,690 or $126.00 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within Midlothian, Illinois and within a different assessment neighborhood code than the subject property. The board of review did not disclose in the grid analysis the proximity of the comparables to the subject property. The comparables have sites that range in size from 6,700 to 10,123 square feet of land area. The comparables are improved with class 2-34 multi-level dwellings of frame or frame and masonry exterior construction that range in size from 1,042 to 1,490 square feet of living area. The homes are from 17 to 57 years old. Each comparable has a basement and from a 1.5-car to a 2.5-car garage. One comparable has central air conditioning and a fireplace. The comparables sold from February 2022 to October 2023 for prices ranging from $217,000 to $269,900 or from $161.07 to $239.27 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's counsel argued the board of review's comparables should not be given any weight due to the comparables' location within a different city than the subject.

## Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

[2] The MLS data sheets provided by the appellant disclosed the appellant's comparables have central air conditioning the appellant's comparables #2 has a 1-car garage and the appellant's comparable #3 has a 2-car garage.

The parties submitted six comparable sales for the Board's consideration. The Board finds neither party provided comparables truly similar to the subject due to their different assessment neighborhood codes than the subject along with varying differences in other features. The appellant's comparables are located from 1.7 to 3.9 miles away from the subject property whereas the board of review's comparables are located in a different city than the subject property. Furthermore, eight of the comparables are from 18 to 49 years older than the subject property, two of the appellant's comparables have dissimilar classification/design than the subject, and two of the board of review's comparables are either 21% or 27% smaller in dwelling size than the subject. Nevertheless, the parties' six comparables sold from January 2022 to October 2023 for prices ranging from $115,000 to $269,900 or from $79.68 to $239.27 per square foot of living area, including land. The subject's assessment reflects a market value of $180,690 or $126.00 per square foot of living area, including land, which falls within the range established all the comparables in this record. Based on this evidence and after considering the varying adjustments to the comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

C E R T I F I C A T I O N

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: July 21, 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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