FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel Davison
DOCKET NO.: 23-46699.001-R-1
PARCEL NO.: 18-19-203-017-0000

The parties of record before the Property Tax Appeal Board are Daniel Davison, the appellant(s), by attorney Michael R. O'Malley, of 111 West Washington St. 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:	$14,208
IMPR.:	$56,791
TOTAL:	$70,999

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 two-story dwelling of frame and masonry construction with 3,373 square feet of living area. The dwelling is approximately forty-one years old. Features of the home include a partial basement, central air conditioning, a fireplace, two and a half bathrooms and a two-car garage. The property is in Indian Head Park, Lyons Township, Cook County. The subject is classified as a class 2 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 four equity comparables. Each of the appellant comparables are two story of frame or frame and masonry material. They all feature full basements, central air conditioning, two full bathrooms and garages that range in size from two to three and a half cars. They range in size from 3,203 to 3,417 square feet of living area; and in improvement assessment from $39,998 to $53,482 or $12.15 to 15.65 per square foot of living space. The appellant filing is silent as to the comparables proximity to the subject property. The appellant is seeking a reduction in total assessment to $59,709.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $70,999. The subject property has an improvement assessment of $56,791 or $16.84 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Each of the board of review comparables are two-story of frame or frame and masonry construction. They each feature full or partial basements, central air conditioning, at least one fireplace, two and a half or three full bathrooms and a two or two and a half car garage. They range in size from 3,245 to 3,514 square feet of living area; and in improvement assessment from $54,783 to $59,528 or $16.88 to $17.80 per square foot of living space. Geographically, one board comparable is on the same block as the subject property, the other three are within a quarter miles distance. The board of review is asking for no change in 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 *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *board of review comparables one trough four*. These comparables had improvement assessments that ranged from $16.88 to $17.80 per square foot of living area. The improvement assessment of $16.84 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence 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

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

AGENCY

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