



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

APPELLANT: Justin & Lindsay Kennedy  
DOCKET NO.: 23-47198.001-R-1  
PARCEL NO.: 18-17-306-012-0000

The parties of record before the Property Tax Appeal Board are Justin & Lindsay Kennedy, 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:** \$17,325  
**IMPR.:** \$29,675  
**TOTAL:** \$47,000

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 is improved with a 66-year-old, one-story, building of masonry construction. It contains 2,132 square feet of gross building area. Features of the subject include a slab foundation, one fireplace, and a two-car garage. The property is situated on 23,100 square feet of land in Lyons Township, Cook County. It is a Class 2 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 suggested comparable sales. Each of these properties sold in 2023. They range in gross living area from 1,176 to 1,700 square feet, or from \$173.53 to \$335.88 per square foot of gross building area. They are from 0.8 to 1.0 miles from the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,000. The subject's assessment reflects a market value of \$470,000, or \$220.45 per square foot of living area including land, when applying the 2023 level of assessment of 10.00% for Class 2 property 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 four suggested comparable sale properties. These sold from 2020 through 2022; were within ¼ mile of the subject property, two being on the same block; ranged from 1,780 to 2,120 square feet of living area, or from \$224.06 to \$283.71 per square foot of gross living area. Three of the four contained slab foundations, as did the subject property.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant submitted a grid analysis of four properties. One of these was submitted by the board of review in its own grid as suggested comparable #2; three were newly submitted suggested properties not disclosed earlier by either the appellant or board of review. The appellant also submitted four Multiple Listing Service (MLS) listing summaries for these four rebuttal properties. The appellant argued in a rebuttal brief to distinguish these four suggested rebuttal properties from those submitted by the board of review. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

The appellant offered new evidence of three novel suggested comparable properties and argument in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. 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 does not consider that rebuttal evidence here since it contained new data that did not rebut the evidence submitted by the board of review. The Board will consider the appellant's rebuttal of the board of review's suggested comparable sale property #2.

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.

The Board finds the best evidence of market value to be the board of review comparable sale(s) #2 and #4. These comparable properties sold for prices ranging from \$230.89 to \$231.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$220.45 per square foot of living area including land, which is below the range established by the best comparable sales in this record. These two board of review properties were proximate in location to the subject property, one being on the same block; contained slab foundations, as did the subject property; were close in gross building living area to the subject property. The Board

gives less weight to the appellant's suggested properties. Although they sold in the 2023 lien year, the board of review's properties sold within two years. However, the appellant's suggested properties were farther away from the subject property and were not as similar on square footage of gross building living area as the board of review's properties. Based on this evidence, the Board finds 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: \_\_\_\_\_

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: \_\_\_\_\_

January 20, 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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