



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

APPELLANT: Geraldine Otto
DOCKET NO.: 23-49962.001-R-1
PARCEL NO.: 18-30-402-011-0000

The parties of record before the Property Tax Appeal Board are Geraldine Otto, the appellant, 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: \$85,781
IMPR.: \$23,500
TOTAL: \$109,281

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 one-story, single-family dwelling of frame construction with 1,798 square feet of living area located in Burr Ridge, Lyons Township, Cook County. The building is 83 years old. Features of the dwelling include a crawl space, a four-car garage, one full bathroom, and a half bath. The subject is located on a 103,977 square foot site. It is classified as a class 2-03 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 an appraisal estimating the subject property had a market value of \$610,000 or \$339.64 per square foot of living area, land included, as of May 2023. The appraiser relied on the sales comparison approach and used data from sales of four suggested comparable properties within two miles of the subject. Those sales took place between December 2021 and March 2023 for amounts ranging from \$406,000 to \$1,025,000 or from \$168.33 to \$310.23 per square

foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's interior and exterior were included with the appraisal.

Appellant also submitted information about three suggested comparables apart from those mentioned in the appraisal, and she noted that the land on those comparables was valued at \$2.00 per square foot and assessed at \$0.20 per square foot by the assessor, while the subject's land was valued at \$8.25 per square foot and assessed at \$0.825 per square foot. She argued that the subject's land assessment should be reduced to \$0.20 per square foot but stated that she is not challenging the subject's improvement assessment. Appellant presented no sales data about these comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,281. The subject's assessment reflects a market value of \$1,092,810 or \$608.37 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about four suggested comparable properties. No sales data was submitted about these suggested comparables, but assessment data about them was submitted.

.

Conclusion of Law

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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.

This Board gives no weight to the appraisal submitted by the appellant because of the high gross adjustment amounts and percentages for each of the four comparable properties upon which the appraiser relied in her sales comparison approach. A gross adjustment is the total dollar amount of all adjustments that the appraiser makes to a sales comparable to account for differences between it and the subject property irrespective of whether the adjustments are upward or downward.

The gross adjustment percentages for the four comparables in the appellant's appraisal are 48.6%, 148.6%, 100.3%, and 110.6%. These are all extremely high, especially the three that are over 100%. This indicates that the suggested comparable properties chosen by the appraiser are not sufficiently similar to the subject to be reliable comparables, and it undermines the appraisal's conclusion about the subject's value.

In support of her overvaluation argument, appellant also asserts that the land on her three comparables was valued by the assessor at \$2.00 per square foot and assessed at \$0.20 per square foot, while the subject's land was valued at \$8.25 per square foot and assessed at \$0.825 per square foot. She argues that the subject's land assessment should be \$0.20 per square foot but states that she is not challenging the subject's improvement assessment.

The comparables submitted by the parties show that the land on the subject and three of the five comparables within a quarter mile of it was assessed at \$0.825 per square foot while the land of the other two was assessed at \$0.20 per square foot. This assessment evidence does not establish the market value of the subject's land, however. Although the evidence from both sides is inconclusive as to the market value of the subject's land, the appellant has the burden of proving overvaluation. Because the appellant has failed to satisfy that burden of proof, no reduction in the subject's assessment is warranted.

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: _____

September 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Geraldine Otto
8244 Independence Drive
Willow Springs , IL 60480

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602