



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

APPELLANT: Richard Conley
DOCKET NO.: 23-50489.001-R-1
PARCEL NO.: 24-22-428-016-0000

The parties of record before the Property Tax Appeal Board are Richard Conley, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$5,657
IMPR.: \$23,342
TOTAL: \$28,999

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 2,114 square feet of living area. The dwelling was constructed in 1969 and is approximately 54 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, two bathrooms and a 2-car garage. The property has a 9,839 square foot site located in Alsip, Worth Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,116 to 2,534 square feet of living area. The homes are 45 to 62 years old. One comparable has a partial basement and three comparables

have crawl space foundations. Each comparable has central air conditioning, 1½ or 2½ bathrooms, and a 1-car or a 2-car garage. One comparable has a fireplace. These properties have the same assessment neighborhood code as the subject and are located from 4.5 to 5.1 miles from the subject property. The comparables have improvement assessments ranging from \$22,274 to \$25,363 or from \$9.66 to \$10.61 per square foot of living area. The appellant requested the improvement assessment be reduced to \$21,669.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,999. The subject property has an improvement assessment of \$23,342 or \$11.04 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,140 to 2,370 square feet of living area. The dwellings are 41 or 61 years old. Two comparables have slab foundations and one comparable has a crawl space foundation. Each property has central air conditioning, 2 or 2½ bathrooms, and a 2-car garage. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$24,489 to \$27,233 or from \$11.04 to \$12.10 per square foot of living area.

Conclusion of Law

The appellant 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 parties submitted information on seven equity comparables with the same assessment classification code and neighborhood code as the subject property. The Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparable #1 due to differences from the subject in dwelling size as these comparables are from approximately 11% to 20% larger than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #2 and #3 that range in size from 2,116 to 2,251 square feet of living area and are from 41 to 61 years old. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Each comparable has a slab or crawl space foundation, which is inferior to the subject's partial basement with formal recreation room, requiring upward adjustments to make them more equivalent to the subject for this difference. Additionally, appellant's comparable #3 has ½ less bathroom than the subject and a smaller garage than the subject, which would require upward adjustments to make the property more equivalent to the subject property for these differences. These comparables have improvement assessments that range from \$22,274 to \$27,233 or from \$10.53 to \$12.10 per square foot of living area. The subject's improvement assessment of \$23,342 or \$11.04 per square foot of living area falls within the range established by the best comparables in this record and is well

supported after considering the appropriate adjustments to make these comparables more equivalent to the subject dwelling. 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: _____

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:

April 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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