



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

APPELLANT: Mark McCall
DOCKET NO.: 23-51315.001-R-1
PARCEL NO.: 10-34-324-048-0000

The parties of record before the Property Tax Appeal Board are Mark McCall, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$9,961
IMPR.: \$27,309
TOTAL: \$37,270

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 and masonry exterior construction with 1,251 square feet of above ground living area that is approximately 69 years old. The features of the subject include 2 full baths, a partial basement finished with a recreation room, central air conditioning, and a 2.5-car garage. The property has a 7,115 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-34 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from .4 to .7 of a mile from the subject and within the same assessment

¹ Split level residence with a lower level below grade (ground level) any ages and any size of above ground living area.

neighborhood code as the subject property. The comparables consist of split-level, class 2-34 dwellings of masonry exterior construction ranging in size from 1,792 to 1,876 square feet of above-ground living area and ranging in age from 64 to 68 years old. Each comparable features a partial basement with undisclosed finished areas and central air conditioning. Three homes each have one fireplace, and three comparables have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$30,901 to \$33,304 or from \$16.47 to \$18.58 per square foot of living area. The appellant's counsel also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,270. The subject has an improvement assessment of \$27,309 or \$21.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four equity comparables located within ¼ of a mile or within the same "subarea" as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of multi-level, class 2-34 dwellings of frame and masonry exterior construction ranging in size from 1,251 to 1,475 square feet of living area and ranging in age from 62 to 68 years old. Each comparable features a partial basement finished with a recreation room and central air conditioning. One comparable has a fireplace, and three comparables have a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$30,339 to \$35,442 or from \$24.03 to \$25.35 per square foot of living area.

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 parties submitted a total of eight equity comparables in support of their positions. The Board gave less weight to appellant's comparables which significantly differ from the subject in above ground dwelling size. Additionally, the appellant's grid lacks descriptive information with regard to the finished basement areas which means that a meaningful comparative analysis would be less reliable. The Board also gave less weight to board of review comparable #1 along with appellant's comparable #2 each of which lack a garage, a feature of the subject property. On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #2, #3, and #4 which are most similar to the subject in location, age, dwelling size, and other features. The best comparables in this record have improvement assessments ranging from \$31,810 to \$35,442 or from \$24.03 to \$25.35 per square foot of living area. The subject's improvement assessment of \$27,309 or \$21.83 per square foot of living area falls below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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

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