



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

APPELLANT: Thomas E. Sweeney  
DOCKET NO.: 23-51574.001-R-1  
PARCEL NO.: 24-31-214-012-0000

The parties of record before the Property Tax Appeal Board are Thomas E. Sweeney, the appellant, by attorney Thomas E. Sweeney of Siegel Jennings Co., LPA 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:** \$8,955  
**IMPR.:** \$44,711  
**TOTAL:** \$53,666

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 two-story dwelling of masonry exterior construction containing 3,212 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a full basement, central air conditioning, two fireplaces, 3½ bathrooms, and a 3-car garage. The property has an 11,555 square foot site located in Palos Heights, 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 five equity comparables composed of class 2-78 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,611 to 3,799 square feet of living area. The dwellings are 18 to 24 years old. Each property has a full basement, central air

conditioning, 2½ or 3½ bathrooms, and a 2-car or 3-car garage. Three comparables have one fireplace and one comparable has two fireplaces. These properties have the same neighborhood code as the subject property and are located from 174 feet to .7 of a mile from the subject property. Their improvement assessments range from \$40,647 to \$46,318 or from \$11.17 to \$12.19 per square foot of living area. The appellant requested the improvement assessment be reduced to \$38,191.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,666. The subject property has an improvement assessment of \$44,711 or \$13.92 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 consisting of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,232 to 3,379 square feet of living area. The homes are 23 or 24 years old. Each property has a full basement with one having a formal recreation room, central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and a 3-car garage. The comparables have the same neighborhood code as the subject property and are in the same assessment block or ¼ of a mile from the subject. Three comparables are located along the same street as the subject property. Their improvement assessments range from \$47,436 to \$49,799 or from \$14.44 to \$15.28 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

### **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 nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be board of review comparables that are more similar to the subject in dwelling size and location than are the comparables submitted by the appellant. The board of review comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Board of review comparables #2, #3 and #4 have one more bathroom than the subject indicating downward adjustments to the comparables to make them more like the subject for this difference would be appropriate. Board of review comparable #2 has finished basement area, unlike the subject, suggesting a downward adjustment to the comparable would be appropriate for this difference. Conversely, board of review comparables #1 and #2 each have one less fireplace than the subject necessitating upward adjustments to these comparables to make them more equivalent to the subject for this difference. The board of review comparables have improvement assessments that range from \$47,436 to \$49,799 or from \$14.44 to \$15.28 per

square foot of living area. The subject's improvement assessment of \$44,711 or \$13.92 per square foot of living area falls below the range established by the best comparables in this record, which is appropriate considering the suggested adjustments.

The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size being approximately 12% to 18% larger than the subject home. Notwithstanding the differences in dwelling size, the appellant's comparables #1, #2, #3, and #5 would require upward adjustments due to differences from the subject in number of bathrooms, number of fireplaces, and/or number of garage bays.

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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