



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

APPELLANT: Mary Kay Dudley
DOCKET NO.: 23-52794.001-R-1
PARCEL NO.: 18-04-302-023-0000

The parties of record before the Property Tax Appeal Board are Mary Kay Dudley, the appellant, by attorney Harry Fournier, of Fournier Law Firm, Ltd. in Oak Brook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$16,238
IMPR.: \$68,762
TOTAL: \$85,000

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 property is a 13,532 square foot site located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 135-year-old, two and a half-story dwelling of frame construction with 2,724 square feet of living area. Features of the dwelling include two bathrooms, a full basement, a fireplace, and a two-car garage.

Appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted an appraisal estimating the subject property had a market value of \$750,000 as of January 1, 2023. The appraiser utilized the sales comparison approach based on nine comparable properties that sold between April 2020 and December 2022 and determined the

market value for the subject property after adjustments. Based on this evidence, appellant requests the subject property's total assessment be reduced to \$75,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,999. The subject's assessment reflects a market value of \$849,990 or \$312.04 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted four comparable sales properties. The comparable properties are in the same neighborhood, within a quarter mile of the subject, and are each improved with a class 2-06 two-story, frame or stucco dwellings. They ranged in age from 106 to 130 years, in size from 2,435 to 2,882 square feet of living area, and sold between December 2020 and August 2023 for prices ranging from \$906,123 to \$1,100,000, or from \$362.16 to \$435.32 per square feet of living area, including land. The board of review argued that a majority of the sales comparable properties used by the appraiser were from 2020 with gross areas above 15%. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant rebutted the board of reviews evidence arguing that five of the nine sales comparable properties used in the appraisal were from 2021 or 2022. The appellant also claimed that the board of review's selected comparable properties were superior in finishes and submitted real estate listing sheets in support of that argument.

Conclusion of Law

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 appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the most credible evidence of market value to be the appraisal submitted by the appellant. The appraisal relies on the sales comparison approach, utilizing nine comparable properties and providing market-based adjustments to arrive at an opinion of value for the subject property. The appellant's argument that the board of review's comparable sales were sold after January 1, 2023, and are "cutoff" is given no weight as a sale of a property in the tax year in question is a relevant factor in considering the validity of an assessment. Only values which are future in character may not be taken into consideration where they are so elusive and difficult of ascertainment that they have not affected the present market value of the property. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 458 N.E.2d 121, 75 Ill.Dec. 953. The subject's assessment of \$849,990 reflects a market value above the best evidence in the record. The Board finds that the subject property had a market value of \$750,000 as of the assessment

date at issue. Because market value has been established, the level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance applies. (86 Ill. Admin. Code §1910.50(c)(2)).

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: June 16, 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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