



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

APPELLANT: Terrence Carney
DOCKET NO.: 23-53845.001-R-1 through 23-53845.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Terrence Carney, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-53845.001-R-1	24-11-119-036-0000	2,604	12,896	\$15,500
23-53845.002-R-1	24-11-119-037-0000	2,604	12,896	\$15,500

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 consists of two parcels which are improved with a 2-story dwelling of masonry exterior construction with 1,893 square feet of living area. The home is approximately 52 years old. Features include a partial basement, 2 bathrooms, and a 2-car garage. The property has a 7,440 square foot site and is located in Evergreen Park, Worth Township, Cook County. The subject is classified as a class 2-07 property 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 within the subject's assessment neighborhood. The comparables are improved with "Two or more story," class 2-07 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,306 to 1,830 square feet of living area. The homes range in age from 57 to 61 years old. The comparables each have a full or partial basement, 1 or

1½ basements, and a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$17,086 to \$24,450 or from \$11.36 to \$13.40 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$21,497.

The board of review submitted its "Board of Review Notes on Appeal" for one parcel under appeal. The appellant submitted the board of review final decision disclosing the total assessment for the subject's two parcels of \$31,000. The subject property has a total improvement assessment of \$25,792 or \$13.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the subject's assessment neighborhood.¹ Comparable #1/#2 is the same property as the appellant's comparable #3. The two comparable properties are improved with 2-story, class 2-07 dwellings of masonry or frame and masonry exterior construction with either 1,694 or 1,830 square feet of living area. The homes are either 57 or 60 years old. Each comparable has a partial basement, 1½ bathrooms, and a 1-car or a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments of \$23,724 and \$23,876 or \$13.05 and \$14.00 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 five suggested equity comparables for the Board's consideration, including one comparable shared by the parties. The Board gives less weight to the appellant's comparables #2 and #4 as well as the board of review comparable #3 due to differences relative to the subject in dwelling size and/or which feature central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and appellant #3 as well board of comparable #1/#2, which includes the common comparbale, which are overall most similar to the subject in location, design/class, age, dwelling size, and other features. However, the two best comparables are older homes than the subject, have a lesser bathroom count, and are smaller in size than the subject. This would suggest appropriate upward adjustments would be necessary to make them more equivalent to the subject. The two best comparables have improvement assessments of \$19,794 and \$23,876 or \$11.36 and \$13.05 per square foot of living area. The subject's improvement assessment of \$25,792 or \$13.62 per

¹ Board of review comparables #1 and #2 have the same physical address and the same property characteristics representing one comparable consisting of two parcels.

square foot of living area falls above the two best comparables in this record which is logical considering the differences presented by the two best comparables relative to the subject, as described above. After considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate 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

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

APPELLANT

TERRENCE CARNEY, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

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