



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

APPELLANT: Mary Kenny
DOCKET NO.: 23-54329.001-R-1
PARCEL NO.: 24-05-415-001-0000

The parties of record before the Property Tax Appeal Board are Mary Kenny, the appellant, by Brian S. Maher, attorney-at-law 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 **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: \$3,852
IMPR.: \$28,112
TOTAL: \$31,964

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 multi-level dwelling of masonry exterior construction containing 2,008 square feet of living area. The dwelling is approximately 56 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, two full bathrooms, two half bathrooms and a 2-car garage. The property has a 6,700 square foot site located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-34 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 composed of class 2-34 properties improved with multi-level dwellings of masonry or frame and masonry exterior construction that range in size from 1,908 to 2,487 square feet of

living area. The homes are from 37 to 55 years old. Each comparable has a partial basement, central air conditioning and a 1.5-car or 2-car garage. The comparables have 1½, 2 or 2½ bathrooms. Two comparables each have one fireplace. The comparables have the same neighborhood code as the subject property. These properties have improvement assessments ranging from \$25,343 to \$31,007 or from \$12.03 to \$13.28 per square foot of living area. The appellant requested the improvement assessment be reduced to \$25,401.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,999. The subject property has an improvement assessment of \$30,147 or \$15.01 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 composed of class 2-34 properties improved with multi-level dwellings of masonry exterior construction that range in size from 1,660 to 1,767 square feet of living area. The homes are 39 to 63 years old. Each property has a partial basement with a formal recreation room, 2 or 2½ bathrooms, and a 1-car, 2-car or 2½-car garage. Three comparables have central air conditioning and three comparables have one fireplace each. Two comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$27,118 to \$28,383 or from \$15.99 to \$16.88 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in dwelling size being approximately 17% and 24% larger than the subject home, respectively. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in size being from approximately 12% to 17% smaller than the subject home. Additionally, board of review comparables #3 and #4 have different neighborhood codes than the subject, which further detracts from the weight given these two properties. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 that are most similar to the subject in dwelling size with 2,196 and 1,908 square feet of living area and are 37 and 54 years old, respectively. These two 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 ½ or 1½ fewer bathrooms than the subject that would require upward adjustments to make them more equivalent to the subject for this difference. Appellant's comparable #4 has no fireplace, which is a feature of the subject, and a smaller garage than the

subject, requiring upward adjustments to make the comparable more equivalent to the subject for these differences. These two comparables have improvement assessments of \$27,850 and \$25,343 or \$12.68 and \$13.28 per square foot of living area, respectively. The subject's improvement assessment of \$30,147 or \$15.01 per square foot of living area falls above the two best comparables in this record. Based on this record, after considering the appropriate adjustments, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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