



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

APPELLANT: John Murphy
DOCKET NO.: 23-55072.001-R-1 through 23-55072.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Murphy, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-55072.001-R-1	25-06-401-024-0000	7,425	0	\$7,425
23-55072.002-R-1	25-06-401-028-0000	7,425	29,575	\$37,000

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 subject property consists of two parcels, one of which is improved with a 2-story dwelling of masonry exterior construction with 2,310 square feet of living area. The dwelling is approximately 96 years old. Features of the home include a full basement, a fireplace and a 2-car garage. The subject properties are located in Chicago, Lake Township, Cook County and is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties located within the same assessment neighborhood as the subject with "N/A" disclosed for the comparables proximity to the subject. The comparables are improved with class 2-06, 2-story dwellings of masonry exterior construction ranging in size from 2,263 to

2,422 square feet of living area. The dwellings are 75 to 97 years old. Each comparable has a full or partial basement with "N/A" disclosed for the finished area. Two comparables each have 1 or 2 fireplaces, and three comparables have either a 1½-car or a 2-car garage. The comparables have improvement assessments ranging from \$22,250 to \$23,813 or from \$9.69 to \$9.93 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property with the improvement has a total assessment of \$37,000. The subject has an improvement assessment of \$29,575 or \$12.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same assessment neighborhood as the subject. Three comparables are located within the subject's street and within approximately ¼ of a mile from the subject property. The comparables are improved with class 2-06, 2-story dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 2,316 to 2,475 square feet of living area. The dwellings are 79 to 108 years old. Each comparable has a full basement, 1 or 2 fireplaces and either a 2-car or a 4-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$35,750 to \$44,468 or from \$14.44 to \$18.28 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 provided a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #4 which are less similar to the subject in age than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are overall most similar to the subject in age and dwelling size but still have varying degrees of similarity in other features. These six comparables have improvement assessments ranging from \$22,250 to \$44,468 or from \$9.69 to \$18.28 per square foot of living area. The subject's improvement assessment of \$29,575 or \$12.80 per square foot of living area falls within the range established by the best comparables in this record. In addition, the subject's improvement assessment falls below the board of review's comparable #1 and #2 which make up the upper limit of the value range and are also located along the same street as the subject. After considering adjustments to the most similar comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the

Docket No: 23-55072.001-R-1 through 23-55072.002-R-1

subject's improvement was inequitably assessed and a reduction in the subject's 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: March 17, 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

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