



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

APPELLANT: Debra Lunn  
DOCKET NO.: 23-55089.001-R-1  
PARCEL NO.: 24-05-109-023-0000

The parties of record before the Property Tax Appeal Board are Debra Lunn, 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:** \$5,782  
**IMPR.:** \$28,400  
**TOTAL:** \$34,182

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 frame construction containing 3,121 square feet of living area. The dwelling is approximately 69 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 10,057 square foot site located in Oak Lawn, Worth Township, Cook County. The subject is a class 2-06 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 consisting of class 2-06 properties improved with two-story dwellings of stucco, frame or frame and masonry exterior construction that range in size from 2,790 to 3,415 square feet of living area. The homes are 65 to 71 years old. Three comparables have crawl space

foundations and one comparable has a partial basement. Each property has central air conditioning and a 2-car, 2.5-car or 3.5-car garage. One comparable has 1 full bathroom, one comparable has 1 full bathroom and 2 half bathrooms, one comparable has 2 bathrooms, and one comparable has 2½ bathrooms. Three of the comparables have one fireplace each. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$21,622 to \$31,790 or from \$7.46 to \$9.57 per square foot of living area. The appellant requested the subject property's improvement assessment be reduced to \$27,590.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,999. The subject property has an improvement assessment of \$33,217 or \$10.64 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,489 to 2,918 square feet of living area. The homes are 63 to 65 years old. Each comparable has a full or partial basement with two having finished area, central air conditioning, 2½ bathrooms, and a 2-car garage. Two comparables each have one fireplace. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$33,146 to \$39,113 or from \$11.81 to \$13.60 per square foot of living area.

### **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 Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 that are most similar to the subject dwelling in foundation and most features. These three comparables range in size from 2,794 to 3,415 square feet of living area and are 70 or 71 years old. These properties have improvement assessments that range from \$21,622 to \$31,790 or from \$7.46 to \$9.31 per square foot of living area. The subject's improvement assessment of \$33,217 or \$10.64 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given the remaining comparables submitted by the parties due to differences from the subject in foundation. Based on this record 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

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

APPELLANT

Debra Lunn, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602

COUNTY

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