



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

APPELLANT: Timothy McCarthy  
DOCKET NO.: 23-56486.001-R-1  
PARCEL NO.: 16-07-207-014-0000

The parties of record before the Property Tax Appeal Board are Timothy McCarthy, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$9,960  
**IMPR.:** \$71,659  
**TOTAL:** \$81,619

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a 2-story dwelling of frame exterior construction with 3,832 square feet of living area. The dwelling is approximately 123 years old. Features include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 12,450 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 21-20888. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the

subject property to \$73,188 based on an agreement between the parties. Based on this evidence, the appellant requests that the 2021 tax year decision “be carried forward” to the 2023 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,372. The subject property has an improvement assessment of \$75,942 or \$19.82 per square foot of living area. The board of review also disclosed that 2023 was the beginning of the general assessment period for the subject property and that no township equalization factor was applied in 2023 by county assessment officials. The board of review did not challenge the appellant’s assertion that the subject property is an owner-occupied dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject’s assessment neighborhood. The comparables are improved with 2-story, class 2-78 dwellings of stucco exterior construction ranging in size from 3,600 to 4,161 square feet of living area. The homes range from 109 to 122 years old. Each comparable has a full basement, one of which has finished area, and a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$75,030 to \$86,570 or from \$20.06 to \$20.84 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 raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the assessment as established by the Property Tax Appeal Board for the 2021 tax year should not be carried forward to the 2023 tax year at issue subject, as the Board finds the general assessment period for Oak Park Township runs from 2020 to 2022.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, ***shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225***, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added)

Therefore, the appellant’s request to “rollover” the Property Tax Appeal Board’s 2021 tax year to tax year 2023 is denied.

The board of review submitted three suggested equity comparables for the Board's consideration. The comparables are similar to the subject in location, design/class, age, dwelling size, and most features. The comparables have improvement assessments ranging from \$75,030 to \$86,570 or from \$20.06 to \$20.84 per square foot of living area. The subject's improvement assessment of \$75,942 or \$19.82 per square foot of living area falls within the range established by the comparables in this record on an overall improvement assessment basis but below the range on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence 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: 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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