



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

APPELLANT: Micheal E. Clark  
DOCKET NO.: 24-21440.001-R-1  
PARCEL NO.: 28-30-308-014-0000

The parties of record before the Property Tax Appeal Board are Micheal E. Clark, 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:

**LAND:** \$4,358  
**IMPR.:** \$59,541  
**TOTAL:** \$63,899

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 2024 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 two-story mixed-use building of frame and masonry exterior construction with 5,736 square feet of gross building area. The building is approximately 111 years old. Features of the property include a partial basement, central air conditioning, three full bathrooms and two half bathrooms. The property has a site with 9,686 square feet of land area and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-12 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 that have the same assessment neighborhood code as the subject and are located within four blocks of the subject and along the same street as the subject property. The comparables are class 2-12 properties improved with one and one-half-story or two-story mixed

use buildings of frame, masonry or frame and masonry exterior construction ranging in size from 4,140 to 5,600 square feet of gross building area. The buildings range in age from 45 to 70 years old. One comparable has a partial basement and three comparables each have a concrete slab foundation, central air conditioning, two or three full bathrooms and one to three additional half bathrooms. Two comparables each have a fireplace and comparable #2 has a two-car garage. The comparables have improvement assessments that range from \$33,661 to \$50,091 or from \$7.93 to \$8.94 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,899. The subject property has an improvement assessment of \$59,541 or \$10.38 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located along the same street as the subject property, two of which are approximately ¼ of a mile from the subject. The comparables are class 2-12 properties improved with one-story or two-story mixed use buildings of masonry exterior construction ranging in size from 5,552 to 6,135 square feet of gross building area. The buildings range in age from 41 to 107 years old. Two comparables each have a concrete slab foundation and two comparables each have a full or partial basement. Each comparable has two or five full bathrooms and one additional half bathroom. Three comparables have central air conditioning. The comparables have improvement assessments that range from \$27,622 to \$145,000 or from \$4.50 to \$26.12 per square foot of gross building 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 submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to their substantially smaller building sizes, when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #4, which appear to be outliers due to comparable #2's significantly higher improvement assessment of \$145,000 or \$26.12 per square foot of building area and comparable #3's considerably lower improvement assessment of \$27,622 or \$4.50 per square foot of building area in relation to the improvement assessments of the other comparables in the record. The Board has also given reduced weight to board of review comparables #1 and #4 due to their dissimilar one-story design, when compared to the subject's two-story design.

The Board finds the appellant's comparable #4 and board of review comparable #1 are located proximate to the subject and overall, more similar to the subject building in size and story-height. However, the Board finds both buildings have varying degrees of similarity when compared to the subject in age, foundation, central air conditioning and bathroom count, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$50,091 and \$67,200 or \$8.94 and \$12.00 per square foot of gross building area, respectively. The subject's improvement assessment of \$59,541 or \$10.38 per square foot of gross building area is bracketed by the two best comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area 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.



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Chairman



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Member

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Member



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Member



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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



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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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