FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Cynthia Sykes
DOCKET NO.: 24-22938.001-R-1
PARCEL NO.: 16-18-312-017-0000

The parties of record before the Property Tax Appeal Board are Cynthia Sykes, the appellant(s), by attorney Michael R. O'Malley, 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:	$6,392
IMPR.:	$69,608
TOTAL:	$76,000

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 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 dwelling of frame construction, approximately 14 years-old, with 3,262 square feet of living area on a 4,566 square foot lot in Oak Park, Oak Park Township, Cook County. The subject is classified as 2-78 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include three full bathrooms and one half bathroom, a full basement and a three-car garage.

The appellant contends overvaluation and assessment inequity as the basis of appeal.

In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on February 1, 2021, for $760,000 or $232.99 per square foot of living area. The appellant indicates that the sale did not occur between family members, was sold by a realtor and was advertised on the Multiple

Listing Service for an unknown period of time. The appellant submitted an unexecuted copy of a closing statement showing attorney's fees paid to one attorney and a commission paid to the listing agent. Based on this evidence, the appellant is asserting that the subject property has a market value of $760,000.

In support of her assessment inequity argument, the appellant submitted information on three equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are two-story class 2-78 buildings of frame construction ranging in age from ten to eighteen years-old and ranging in size from 2,626 to 3,783 square feet of living area. All the comparables have two full bathrooms and full basements. Two have two-car garages. The record is silent on the proximity of the comparables to the subject property. Based on this evidence, the appellant is requesting an assessment amount of $75,676.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $88,999 with an improvement assessment of $82,607. The valuation assessment reflects a market value of $889,990 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $253.32 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three sales comparables with sales occurring from June 13, 2022, to October 11, 2022, for prices ranging from $1,050,000 to $1,199,000 or $321.00 to $355.49 per square foot of living area. The comparable properties are two-story buildings of frame construction ranging in age from seven to twelve years-old and ranging in size from 3,235 to 3,411 square feet of living area. Two of the comparables are located within a quarter-mile of the subject property.

Conclusion of Law

The Board takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-20749. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $76,000 on the evidence submitted by the parties. The tax years 2023 and 2024 are within the same general assessment period for Oak Park Township and the appellant disclosed that the subject property is an owner-occupied residence.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2023 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

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." 35 ILCS 200/16-185.

Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that for docket number 23-22073.001-R-1 it rendered a decision lowering the subject's assessment for tax year 2023 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2023 and the instant tax year of 2024 are in the same general assessment period for Oak Park Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2024 appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2023 tax year, or that the Board's decision for the 2023 tax year was reversed or modified upon review.

For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2023 tax year decision, plus the application of an equalization factor, if any.

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:

C E R T I F I C A T I O N

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: September 15, 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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