



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

APPELLANT: Georgina Boyd  
DOCKET NO.: 24-23409.001-R-1  
PARCEL NO.: 16-05-100-023-0000

The parties of record before the Property Tax Appeal Board are Georgina Boyd, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$8,607  
**IMPR.:** \$51,393  
**TOTAL:** \$60,000

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 99-year-old, owner-occupied, two-story dwelling of masonry construction with 3,144 square feet of living area. Features of the home include a full basement, a fireplace and a two-car garage. The property has a 5,644 square foot site and is located in Oak Park, Oak Park Township, Cook County. The appellant disclosed that the subject property is owner-occupied during the lien year. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal that estimated that the subject property had a market value of \$600,000 as of January 1, 2023. The appraisal was prepared by Charles Walsh, a licensed certified residential real estate appraiser. The appraisal used the sales comparison approach. The appraiser relied on three suggested sales comparables of dwellings within .34 miles of the

subject property that took place between January 2022 and July 2022 for amounts ranging from \$525,000 to \$670,000 or between \$205.21 and \$258.37 per square foot of living area, land included in the sale prices. The appraiser adjusted the sales prices to account for differences between the comparables and the subject. Photographs of the subject dwelling's exterior and interior were included with the appraisal. After applying the adjustments, the appraiser determined that the subject's market value was \$600,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,838. The subject's assessment reflects a market value of \$688,380 or \$218.95 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about sales of four suggested comparable properties. The suggested comparables were sold between January 2022 and September 2023 for amounts ranging from \$535,000 to \$830,000 or between \$182.16 and \$273.57 per square foot of living area, land included in the sales prices. The comparable sales were located within the same neighborhood code as the subject property.

### **Conclusion of Law**

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 under 23-24133.001-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: \_\_\_\_\_

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: \_\_\_\_\_

July 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

Georgina Boyd, by attorney:  
Stephanie Park  
Park & Longstreet, P.C.  
1620 W Colonial Pkwy.  
Inverness, IL 60067

COUNTY

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