



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

APPELLANT: James T. Hughes
DOCKET NO.: 24-33172.001-R-1
PARCEL NO.: 24-30-312-001-0000

The parties of record before the Property Tax Appeal Board are James T. Hughes, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$8,914
IMPR.: \$27,819
TOTAL: \$36,733

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 1-story dwelling of masonry exterior construction with 2,419 square feet of living area. The dwelling is approximately 44 years old. Features include a full basement, central air conditioning, and a 2-car garage. The property has a 14,263 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-04 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 six equity comparables located within the subject's assessment neighborhood. The comparables are improved with 1-story, class 2-04 dwellings of masonry exterior construction ranging in size from 2,302 to 2,516 square feet of living area. The homes range in age from 52 to 76 years old.

Four comparables each have a full or partial basement, one comparable has a crawl space foundation, and one comparable has a slab foundation. Five comparables each have central air conditioning. Each comparable has from a 1.5-car to a 3-car garage. The comparables have improvement assessments ranging from \$23,689 to \$28,341 or from \$10.29 to \$11.45 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$26,585 or \$10.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,000. The subject property has an improvement assessment of \$30,086 or \$12.44 per square foot of living area. 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 1-story, class 2-04 dwellings of masonry exterior construction ranging in size from 1,928 to 2,232 square feet of living area. The homes range in age from 66 to 68 years old. Each comparable has a full or partial basement, central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$24,974 to \$28,367 or from \$12.71 to \$13.95 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 parties submitted ten suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, #4, and #6 due to differences from the subject in age, dwelling size, foundation type, and/or lack of central air conditioning, a feature of the subject. The Board also gives less weight to the board of review's comparables due to differences from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 which are overall most similar to the subject in location, design/class, age, dwelling size, and other features. The two best comparables have improvement assessments of \$23,689 and \$28,341 or \$10.29 and \$11.26 per square foot of living area, respectively. The subject's improvement assessment of \$30,086 or \$12.44 per square foot of living area falls above the two best comparables in this record. After considering upward adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this evidence, the Board finds that the appellant demonstrated 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:

May 19, 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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