



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

APPELLANT: Thomas Sweeney
DOCKET NO.: 24-34690.001-R-1
PARCEL NO.: 24-31-214-012-0000

The parties of record before the Property Tax Appeal Board are Thomas Sweeney, the appellant, by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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: \$8,955
IMPR.: \$41,210
TOTAL: \$50,165

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 is improved with a two-story dwelling of masonry exterior construction containing 3,212 square feet of living area. The dwelling is approximately 23 years old. Features of the property include a full basement, central air conditioning, two fireplaces, 3½ bathrooms, and a 3-car garage. The property has an 11,555 square foot site located in Palos Heights, Worth Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-78 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,366 to 3,667 square feet of living area. The homes are 23 and 25 years old. Each property has a full basement, central air

conditioning, two full bathrooms, one or two half bathrooms, and a 3-car garage. Three of the comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located within .59 of a mile of the subject property. Comparables #1 and #4 are located on the same street as the subject property. Their improvement assessments range from \$40,647 to \$43,590 or from \$11.17 to \$12.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,094.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,165. The subject property has an improvement assessment of \$41,210 or \$12.83 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 consisting of class 2-78 properties improved with 25-year-old two-story dwellings of masonry exterior construction that range in size from 3,278 to 3,521 square feet of living area. Each comparable has a full basement with one having finished area, central air conditioning, one or two fireplaces, two or three full bathrooms, one or two half bathrooms, and a 3-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same block as the subject property. Two comparables are located along the same street as the subject property. Their improvement assessments range from \$42,319 to \$45,630 or from \$12.70 to \$13.90 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are improved with dwellings similar to the subject in age, style, and most features. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1, #2 and #4 that are most like the subject in dwelling size containing from 3,278 to 3,366 square feet of living area. Each of these comparables is 25 years old. Additionally, appellant's comparable #4 and board of review comparables #2 and #4 are located within the same block and along the same street as the subject property, giving additional credence to these comparables. Board of review comparable #2 has one less bathroom than the subject and one less fireplace than the subject indicating this property would require upward adjustments to make it more equivalent to the subject for these differences. Board of review comparable #4 has one less fireplace than the subject and would require an upward adjustment to make it more equivalent to the subject for this difference. Conversely, board of review comparable #1 has finished basement area, unlike the subject, suggesting this property may require a downward adjustment to make it more equivalent to the subject for this difference. These four comparables have improvement assessments that range from \$41,604 to \$45,630 or

from \$12.36 to \$13.90 per square foot of living area. The subject's improvement assessment of \$41,210 or \$12.83 per square foot of living area falls below the range of the total improvement assessments but within the range on a per square foot of living area basis as established by the best comparables in this record demonstrating the subject is being equitably assessed.

The Board gives less weight to appellant's comparables #1, #2 and #3 as well as board of review comparable #3 due to differences from the subject in dwelling size, being approximately 10% to 14% larger than the subject home. Notwithstanding the differences in size, appellant's comparables #1, #2 and #3 would require upward adjustments to make them more equivalent to the subject property due to having one less bathroom than the subject and one or two fewer fireplaces than the subject. Board of review comparable #3 has one less fireplace than the subject requiring an upward adjustment to make the property more equivalent to the subject for this difference.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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:

April 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

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