



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

APPELLANT: Jeanne Busch
DOCKET NO.: 24-38180.001-R-1
PARCEL NO.: 15-13-421-023-0000

The parties of record before the Property Tax Appeal Board are Jeanne Busch, 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 **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: \$2,813
IMPR.: \$26,086
TOTAL: \$28,899

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 is improved with a 1.5-story dwelling of masonry exterior construction containing 1,120 square feet of living area. The dwelling is approximately 97 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, two bathrooms, and a 2-car garage. The property has a 3,750 square foot site located in Forest Park, Proviso Township, Cook County. The subject is class 2-03 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 five equity comparables composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 1,248 to 1,485 square feet of living area. The homes are 95 to 102 years old. Each property has a full basement, and a 2-car garage. The

comparables have 1, 1½ or 2 bathrooms. One comparable has central air conditioning. These properties have the same neighborhood code as the subject property and are located from .2 of a mile to .7 of a mile from the subject property. Their improvement assessments range from \$20,674 to \$26,870 or from \$16.52 to \$19.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$18,648.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,899. The subject property has an improvement assessment of \$26,086 or \$23.29 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 2-03 properties improved with 1.5-story dwellings of masonry exterior construction that range in size from 1,279 to 1,398 square feet of living area. The homes are from 70 to 114 years old. Each property has a full unfinished basement and 1 or 1½ bathrooms. Three of the comparables have a 2-car garage. One comparable has central air conditioning. The comparables have the same neighborhood code as the subject property. These properties have improvement assessments ranging from \$30,313 to \$32,925 of from \$23.55 to \$24.07 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 nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables submitted by the parties were from approximately 11% to 33% larger than the subject dwelling indicating downward adjustments for size may be appropriate. The Board gives less weight to appellant's comparables #2, #4 and #5 as these properties are improved with one-story dwellings while the subject is a 1.5-story home. The Board gives less weight to board of review comparables #1 and #4 due to differences from the subject in age as these homes are approximately 28 years younger than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparables #2 and #3 that are improved with 1.5-story dwellings of masonry exterior construction that range in size from 1,279 to 1,485 square feet of living area. These four comparables are from 97 to 114 years old. Each of these comparables lack central air conditioning, a feature of the subject property, and would require an upward adjustment to make each property more equivalent to the subject property. Appellant's comparable #3 and board of review comparables #2 and #3 have ½ or 1 less bathroom than the subject and would require upward adjustments for this difference. Additionally, board of review comparable #3 has no garage, inferior to the subject's 2-car garage, requiring an upward adjustment for this difference. These comparables have improvement assessments that range from \$23,409 to \$32,485 or from

\$16.52 to \$23.75 per square foot of living area. The subject's improvement assessment of \$26,086 or \$23.29 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables to account for differences from the subject property, 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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