



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

APPELLANT: Mike Gaynor
DOCKET NO.: 24-38901.001-R-1
PARCEL NO.: 27-26-317-022-0000

The parties of record before the Property Tax Appeal Board are Mike Gaynor, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$4,779
IMPR.: \$25,708
TOTAL: \$30,487

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 split-level, single-family dwelling of frame and masonry construction with 1,469 square feet of living area. The dwelling was 36 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,312 square foot site and is located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four class 2-34 equity comparable properties with varying degrees of similarities to the subject which are located in the same neighborhood code as the subject but for which the appellant did not provide proximity to the subject. The improvements ranged: in age from 36 to 42 years; in size from 1,661 to 1,905 square feet of

living area; and in improvement assessment from \$13.85 to \$15.49 per square foot of living area. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,487. The subject property has an improvement assessment of \$25,708 or \$17.50 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-34 equity comparable properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The improvements ranged: in age from 40 to 44 years; in size from 1,382 to 1,465 square feet of living area; and in improvement assessments from \$19.44 to \$19.94 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 eight equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, and #4 and board of review's comparables #1, #2, #3, and #4. Appellant's comparables were similar to the subject in age, size, and partial basement. One of these comparables had the same number of bathrooms as the subject while the others had one full or one-half bathroom fewer than the subject. Two of these comparables had central air conditioning like the subject while the others did not. Two of these comparables had a two-car garage like the subject while the others had a 2.5-car garage. Board of review's comparables were similar to the subject in age, size, partial basement, one fireplace, and two-car garage. Two of these comparables had one half-bathroom fewer than the subject, another had a full bathroom fewer, and the last had one full bathroom fewer but one half-bathroom more than the subject. One of these comparables had central air conditioning like the subject while the others did not. These comparable properties were similar to the subject and had improvement assessments that ranged from \$13.85 to \$19.94 per square foot of living area. The subject's improvement assessment of \$17.50 per square foot of living area falls within the range established by the best comparable properties 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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