



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

APPELLANT: Michael O'Dwyer  
DOCKET NO.: 20-35067.001-R-1  
PARCEL NO.: 13-26-407-012-0000

The parties of record before the Property Tax Appeal Board are Michael O'Dwyer, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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:** \$6,249  
**IMPR.:** \$27,770  
**TOTAL:** \$34,019

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 2020 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 1.5-story dwelling of frame exterior construction with 1,699 square feet of living area. The dwelling is approximately 120 years old. Features of the home include an unfinished basement and a two-car garage. The property has a 3,906 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject property and from .6 to 1.1 miles of the subject. The comparables are improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,468 to 1,757 square feet of living area. The dwellings range in age from 115 to 130 years old and have basements, three of which have

finished area. Two comparables each have central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$19,778 to \$22,175 or from \$11.86 to \$13.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$21,662 or \$12.75 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review final decision for tax year 2020 disclosing the subject has a total assessment of \$34,019. The appellant reported that the subject has an improvement assessment of \$27,770 or \$16.34 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three comparables located within the same neighborhood code as the subject and .25 of a mile from the subject. The comparables are improved with class 2-03, 1.5-story dwellings of frame exterior construction ranging in size from 1,485 to 1,800 square feet of living area. The dwellings range in age from 115 to 119 years old. One comparable has central air conditioning. Each comparable has a basement, one of which has finished area, and either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$35,388 to \$40,730 or from \$20.70 to \$24.60 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 improvement 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 a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their less proximate location and/or lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables which are more similar to the subject in location, age, dwelling size and some features. However, two comparables have either a finished basement area or central air conditioning, which are not features of the subject, and would require downward adjustments to account for these features to make them more equivalent to the subject. These three comparables have improvement assessments ranging from \$35,388 to \$40,730 or from \$20.70 to \$24.60 per square foot of living area. The subject's improvement assessment of \$27,770 or \$16.34 per square foot

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<sup>1</sup> The Board of Review's Notes on Appeal reports a total assessment for the subject property which differ from the Final Decision. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision submitted by the appellant.

of living area falls below the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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.



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Chairman



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Member



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Member



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Member

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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: September 19, 2023



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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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