



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

APPELLANT: Ryan Mullaney  
DOCKET NO.: 08-25021.001-R-1 through 08-25021.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ryan Mullaney, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-25021.001-R-1	18-07-303-015-0000	27,824	83,028	\$ 110,852
08-25021.002-R-1	18-07-303-016-0000	26,936	44,292	\$ 71,228

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 37,000 square feet of land that is improved with two improvements. Improvement #1 is a 59 year old, two-story, masonry, single-family dwelling. Improvement #1 has an assessed value of \$88,584 and its size is 5,262 square feet, which equates to an improvement assessment of \$16.83 per square foot of living area.<sup>1</sup> Improvement #2 is a seven year old, two-story, frame, single-family dwelling. Its assessed value is \$38,736 and contains 876 square feet of living area, or \$44.23 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

---

<sup>1</sup> The appellant claims the subject's square footage of living area is 4,437 square feet. Evidence to support this claim included past assessor printouts from the website. As no survey, architectural plans or affidavit was submitted, the Board accepts the current square footage of 5,262 square feet of living area.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to Improvement #1. The comparables are described as two-story, frame and masonry or stucco, single-family dwellings. Additionally, the comparables range: in age from 49 to 53 years; in size from 3,945 to 4,610 square feet of living area; and in improvement assessments from \$15.50 to \$20.15 per square foot of living area. The comparables also have various amenities. No equity comparables were submitted for Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total improvement assessment of \$127,320 was disclosed. In support of the subject's assessment for Improvement #1, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story, masonry or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from seven to 14 years; in size from 5,652 to 5,739 square feet of living area; and in improvement assessments from \$35.84 to \$36.71 per square foot of living area. The comparables also have several amenities. No equity comparables were submitted for Improvement #2. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number

of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that comparables #1, #2 and #3 submitted by the board of review were most similar to Improvement #1 in location, size, style, exterior construction, and/or features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$35.84 to \$36.71 per square foot of living area. The subject's improvement assessment of \$16.83 per square foot of living area is below the range established by the most similar comparables. Neither party submitted equity comparables for Improvement #2. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment is not warranted.

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.



Chairman



Member



Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

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: July 18, 2014



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 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 the subsequent year 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.

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.