



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

APPELLANT: Thomas Thompson  
DOCKET NO.: 10-20157.001-R-1  
PARCEL NO.: 23-26-108-021-0000

The parties of record before the Property Tax Appeal Board are Thomas Thompson, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. in Chicago; 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:

**LAND: \$12,980  
IMPR.: \$40,031  
TOTAL: \$53,011**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction. The dwelling is approximately 27 years old and contains 3,676 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a two-car garage. The subject property is classified as a class 2-04 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Palos Park, Palos Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings with frame, masonry, or frame and masonry construction. The appellant did not provide the comparables' story height; however, based on photographic evidence provided by the appellant, the comparables appear to be one-story in height. All of the comparables have the same assigned classification and neighborhood codes as the subject. The comparable properties are located either two or four blocks from the subject property. The comparable dwellings are from four to fifty-six years old and contain from 2,686 to 3,856 square feet of living area. Two comparables have one or two fireplaces and one comparable has central air conditioning.

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<sup>1</sup> Class 2-04 is for one-story residences, any age, 1,801 square feet and over.

The appellant did not provide any information on the comparables' foundations or garages. The comparables have improvement assessments ranging from \$22,389 to \$37,017 or from \$8.34 to \$9.74 per square foot of living area. The subject's improvement assessment is \$40,031 or \$10.89 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$34,161 or \$9.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$53,011 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject and two of the comparables are located one-quarter mile from the subject. The dwellings are from one to thirty-one years old and contain from 3,105 to 4,457 square feet of living area. Each comparable has a full basement, two of which are finished. Each comparable has a garage, central air conditioning, and a fireplace. These properties have improvement assessments ranging from \$41,979 to \$66,766 or from \$12.62 to \$14.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables were dissimilar from the subject property in age. Moreover, the appellant did not provide any information on the comparables' foundations and garages. Consequently, the Board gave little weight to the appellant's comparables due to these differences and the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. The board of review's comparables #1 and #3 were also dissimilar from the subject in age. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the board of review's comparables #2 and #4 were more similar to the subject in age and had full basements like the subject. These two comparables were also similar to the subject in design,

living area, and features. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$41,979 and \$42,272 or \$13.52 and \$12.62 per square foot of living area, respectively. The subject's improvement assessment of \$40,031 or \$10.89 per square foot of living area is less than the improvement assessment of the best comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: October 18, 2013

*Allen Castrovillari*

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.