



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

APPELLANT: Jacqueline Randleel  
DOCKET NO.: 20-20410.001-R-1  
PARCEL NO.: 25-33-326-001-0000

The parties of record before the Property Tax Appeal Board are Jacqueline Randleel, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. 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:** \$2,337  
**IMPR.:** \$11,223  
**TOTAL:** \$13,560

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 one-story multi-family dwelling of masonry exterior construction with 2,371 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a full basement with finished area, four full baths, two half baths, a fireplace and a 2.5-car garage. The property has a 7,192 square foot site and is located in Riverdale, Calumet Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property characteristic printouts with information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with one-story multi-family dwellings of frame exterior construction ranging in size

from 2,246 to 2,710 square feet of living area. The dwellings are 65 to 134 years old. Three comparables each have a full basement, one of which has finished area. Each comparable has two or three full baths and four comparables each have a 1.5-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$7,594 to \$10,786 or from \$3.16 to \$3.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$8,013 or \$3.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,560. The subject property has an improvement assessment of \$11,223 or \$4.73 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 that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with two-story multi-family dwellings of masonry exterior construction with 3,092 or 3,360 square feet of living area. The dwellings are either 55 or 97 years old. Each comparable has a full basement with finished area, three of which are finished with an apartment. Each comparable has two or three full baths. Comparable #1 has two half baths, a fireplace and a 2-car garage. The comparables have improvement assessments that range from \$15,522 to \$16,460 or from \$4.89 to \$5.02 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 a total of nine comparable properties for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in age, dwelling size, design and/or features. Nonetheless, the Board has given less weight to the appellant's comparables #2 and #3 due to their lack of a basement foundation and/or garage, both features of the subject. The Board has given reduced weight to the comparables submitted by the board of review due to their larger dwelling sizes and dissimilar two-story design when compared to the subject's one-story design. Additionally, board of review comparables #2, #3 and #4 each lack a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4 and #5 which are similar to the subject in location, dwelling size and design. However, the Board finds these three comparables are inferior to the subject in age and number of bathrooms, and two comparables lack finished basement area, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject.

Nevertheless, these comparables have improvement assessments ranging from \$7,864 to \$10,786 or from \$3.16 to \$3.98 per square foot of living area. The subject's improvement assessment of \$11,223 or \$4.73 per square foot of living area is greater than the best comparables in the record but appears to be logical given its superior age and features. Therefore, based on this record and 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.



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: May 21, 2024



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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