



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

APPELLANT: Naomi Klein
DOCKET NO.: 21-25904.001-R-1 through 21-25904.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Naomi Klein, the appellant(s), by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-25904.001-R-1	10-25-320-005-0000	6,696	102,531	\$109,227
21-25904.002-R-1	10-25-320-039-0000	11,160	102,531	\$113,691

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 2021 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 two-story dwelling of masonry construction with 6,185 square feet of living area. The dwelling was constructed in 2020. Features of the home include a full basement, central air conditioning, a fireplace and an attached one-car garage¹. The property consists of two property index numbers (PINs) and has a 9,920 square foot site located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant challenges the subject property's assessment based on inequity, presenting three comparable properties as supporting evidence. A document titled "Uniformity Schedule" was submitted, outlining details of the subject and the comparable properties; however, the appellant

¹ The appellant offered contradictory details about the amenities of the subject property.

did not disclose the specific proximity of these properties to the subject. Each comparable is a two-story, Class 2-09 single-family masonry residence, with living areas ranging from 5,668 to 9,197 square feet and lot sizes of 13,038, 13,535, and 6,198 square feet, respectively. The properties are between seven and nine years old, although the appellant reported them as five to eight years old. Garage configurations include either a 2.5-car or three-car setup. Two properties lack central air conditioning and fireplaces, while one features three fireplaces. All comparable properties include fully finished basements with formal recreation rooms. Improvement assessments for these properties range from \$12.06 to \$15.99 per square foot. Based on this comparative data, the appellant requests a reduction in the total assessment to \$123,018 and an improvement assessment of \$105,162 or \$17.00 per square foot of living area.

The Board of Review submitted its “Board of Review Notes on Appeal,” indicating a total assessment of \$222,918 for the subject property. Of this amount, \$205,062 is attributed to improvements, which translates to \$33.15 per square foot of living space. The Board did not provide any equity comparable properties to support its claim of a correct assessment. However, it did include details showing that the subject property is a newly constructed single-family home built on two separate lots, each with its own Property Index Number (PIN). The Board also pointed out that the three comparable properties submitted by the appellant were not newly constructed. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). It is recommended that proof of unequal treatment in the assessment process 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 comparable properties to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds that this burden of proof is not met, and a reduction in the subject's assessment is not warranted.

As a preliminary matter, the appellant provided inconsistent information regarding the subject property's amenities. Conflicting descriptions were submitted, indicating both the absence and presence of a partial unfinished basement; the existence of either no garage or a one-car attached garage; and a discrepancy in the number of bathrooms, listing either four full bathrooms or four full and one half-bathroom.

The appellant also submitted property index cards for the original structures that were replaced by the current subject property, along with architectural drawings of the subject indicating a total above-grade habitable area of 6,185 square feet. However, this documentation lacked sufficient detail to confirm the applicable amenities for the subject property during the lien year under appeal.

While the appellant's comparable properties are located within the same neighborhood code, no information was provided regarding their proximity to the subject. Moreover, one comparable has a site size more than twice that of the subject, significantly diminishing its relevance. Overall, the comparable properties presented by the appellant lack sufficient similarity to the subject property to allow for a meaningful analysis of assessment equity.

Although the Board of Review did not submit evidence to support its position regarding the accuracy of the subject property's assessment, the burden of proof remains with the appellant to demonstrate, by clear and convincing evidence, that the assessment was inequitable. In this case, the appellant has not met that burden. The record does not contain adequate or persuasive data to establish a reliable range for determining assessment equity. Accordingly, the Board cannot conclude that the subject property's improvement was inequitably assessed.

The Board therefore finds that the appellant has failed to provide clear and convincing evidence to justify a reduction in the subject property's assessment. The request for a reduction is denied.

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: _____

January 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Naomi Klein, by attorney:
Alan D. Skidelsky
Skidelsky & Associates, P.C.
120 North LaSalle Street
Suite 1320
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602