



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

APPELLANT: Mike Purcell
DOCKET NO.: 21-30674.001-R-1 through 21-30674.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mike Purcell, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-30674.001-R-1	09-34-405-001-0000	5,717	13,175	\$18,892
21-30674.002-R-1	09-34-405-016-0000	6,732	30,742	\$37,474

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 is improved with a two-story, single-family dwelling of frame construction with 3,382 square feet of living area. The dwelling is 78 years old. Features include a partial unfinished basement, a two-car garage, four bedrooms, central air conditioning, two full bathrooms, and a half bath. The property has a 5,717 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. It has two PINs.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant purported to submit information about five suggested equity comparables but only submitted information about one.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the portion of the subject property assigned to one of its PINs as \$18,892. The total assessment of the entire subject is \$56,366. The subject property has an improvement assessment of \$43,917 or \$12.99 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information about four suggested equity comparables.

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). 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.

Appellant purports to submit five comparable properties but really submits one. Two of the purported comparables are the two portions of the subject property to which its two PINs are assigned. It is implicit in the notion of comparable properties that they are properties other than the subject. See Peacock, 309 Ill. App. 3d at 1069 ("the properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property."). Accordingly, the Board rejects the appellant's attempt to compare the subject property to portions of itself.

Appellant's other three purported comparables are the three portions of a single property assigned each of its three PIN numbers. The dwelling on that comparable has 3,215 square feet of living area, and the total improvement assessment is \$43,691. This results in an improvement assessment of \$13.59 per square foot of living area, which is higher than the subject's improvement assessment of \$12.99 per square foot of living area. Appellant's evidence provides no support for his assertion that the assessment was inequitable. Accordingly, the Board finds that a reduction in the assessment is not warranted because the appellant has not met his burden of showing by clear and convincing evidence that the challenged assessment was inequitable.

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 20, 2025



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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