FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Roney
DOCKET NO.: 21-33365.001-R-1
PARCEL NO.: 14-31-126-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Roney, the appellant, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$16,800
IMPR.:	$104,060
TOTAL:	$120,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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

A 2,200 square feet, two-story masonry structure on a 2,400 square feet lot in Chicago, West Chicago Township, Cook County constitutes the subject property. The nine-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance included two bathrooms, central air conditioning, a two-car garage, and a full basement.

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to $23.82 per improvement square foot to be equitable. To show subject assessment nonuniformity, the appellant presented information on seven class 2-78 properties in the subject's neighborhood. These suggested comparables each included a 1.5- to two-car garage, air conditioning, a full basement or slab foundation, and two to four bathrooms. The appellant's selections were newly constructed to 51 years in building age; 2,105 to 2,834 square feet in living area; and $23.82 to $30.15 per square foot in improvement assessment.

The county board of review moved to dismiss the untimely response default against it, explaining that transmission errors led to the board of review's untimely response. The Property Tax Appeal Board (PTAB) denied the motion to vacate on August 15, 2023, such that no evidence from the county board of review would be considered as evidence of correct assessment.

At hearing, the appellant first emphasized that the county board of review had been defaulted and that no evidence from the board of review would be used in determining the correctness of the assessment. Next, the appellant noted that the property was owner-occupied, meaning PTAB Standing Order No. 3 should apply, particularly because the board of review reduced the assessment in subsequent years. The appellant highlighted the similarities of the only comparables on record—the appellant's selections—to the subject improvement and requested a 2021 subject assessment and to carry forward that reduction to the remaining years in the assessment period. The board of review argued that the default had been vacated, but neglected to produce the documentation demonstrating the default vacation. The board of review asserted that PTAB Standing Order No. 3 should apply to all potential reductions in the same assessment triennial.

Conclusion of Law

The taxpayer contends 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 mandate absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, appellants must prove the inequity of the assessments 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of demonstrably similar properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

By virtue of the board of review's default (and lack of evidence indicating the vacation of that default), PTAB considers only whether the appellant's evidence demonstrated assessment inequity by the requisite standard. Of the appellant's submissions, only comparable #1 was similar to the subject improvement in age—every other purportedly comparable property was at least two, if not three or more, times older than the subject building—nor did these properties have sufficiently similar characteristics to the subject to overcome the age gap, particularly because the record is silent as to the comparables' specific distances from the subject. Because the evidence does not show assessment inequity by clear and convincing evidence, PTAB finds a subject assessment reduction is not merited.

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:

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: September 15, 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 <u>PETITION AND EVIDENCE</u> 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

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