FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Mulligan
DOCKET NO.: 21-33367.001-R-1
PARCEL NO.: 13-36-321-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are John Mulligan, 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:	$13,500
IMPR.:	$53,920
TOTAL:	$67,420

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 1,978 square feet, two-story frame building on a 3,000 square feet parcel in Chicago, West Chicago Township, Cook County comprises the subject property. The nine-year-old, class 2-07 residence per the Cook County Real Property Assessment Classification Ordinance featured at least three bathrooms, air conditioning, a two-car garage, and a full basement.[1]

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $19.91 per living square foot. To show subject assessment nonuniformity, the appellant presented information seven class 2-07 properties in the subject's neighborhood. These suggested comparables each included no garage or a two-car

[1] The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. After holistically considering all evidence in the record, PTAB concludes the inconsistencies are immaterial to the outcome.

garage, air conditioning, a full basement, and one to three bathrooms. The appellant's selections were 10 to 22 years in building age; 1,330 to 1,910 square feet in living area; and $19.91 to $26.00 per living square foot in assessment.

The board of review countered that the subject improvement assessment of $53,920, or $27.26 per living square foot, was equitable in its "Notes on Appeal." In defense of the $67,420 total subject assessment, the county board of review introduced into evidence four frame improvements within a quarter mile of the subject as assessment comparables. The county board of review's preferred comparators contained 3.5 bathrooms, air conditioning, a two-car garage, and a full basement. These seven- or 10-year-old improvements were 1,900 to 1,992 square feet in size and $30.08 to $37.27 per living square foot in assessment.

At hearing, the appellant noted the subject improvement was owner-occupied and asserted that appellant comparables #1, #6, and #7 were nearly identical to the subject, while the board of review comparables were all over a quarter mile away. In response, the board of review asked that Property Tax Appeal Board Standing Order No. 3 apply before resting on the evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; 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 the ground for appeal is unequal treatment in the assessment, 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with 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 their proximity and similarity to the subject improvement size, board of review comparables #1 through #3 best represented the subject assessment and therefore constitute the best evidence of assessment uniformity. In addition to being within a quarter mile of the subject (contrary to the appellant's representation), board of review comparators #1 and #3 were identical to the subject improvement in salient features, notably living square footage, while board of review comparable #2 slightly outstripped the subject in living area and building age. Given this evidence, the subject would be equitably assessed around $30.08 to $32.27 per improvement square foot. Because the subject improvement's $27.26 per living square foot assessment falls below those of the closest comparables, PTAB finds the appellant did not prove assessment inequity by clear and convincing evidence and a subject assessment reduction is accordingly 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 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.

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