FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rolando Acosta
DOCKET NO.: 21-33375.001-R-1
PARCEL NO.: 13-25-311-021-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Rolando Acosta, 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:	$15,750
IMPR.:	$46,750
TOTAL:	$62,500

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

The subject property consists of a 2,272 square feet, two-story building of masonry construction on a 3,150 square feet parcel in Chicago, West Chicago Township, Cook County. The 105-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, air conditioning, a two-car garage, and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $13.03 per living square foot. To show subject assessment nonuniformity, the appellant presented information nine class 2-11 properties in the subject's neighborhood. These suggested comparables each included no garage to a two-car garage, air conditioning in property #6 only, a full basement, and two or three bathrooms. The appellant's selections were 102 to 123 years in building age; 2,338 to 4,794 square feet in area; and $13.03 to $19.01 per living square foot in assessment.

The board of review countered that the subject improvement assessment of $46,750, or $20.58 per living square foot, was equitable in its "Notes on Appeal." In defense of the $62,500 total subject assessment, the county board of review introduced into evidence four masonry improvements on the subject's block as assessment comparables. The county board of review's preferred comparators contained two to 2.5 bathrooms, air conditioning in property #1 only, a one- or two-car garage, and a full or partial basement. These 106- to 115-year-old improvements were 2,278 to 2,692 square feet in size and $20.72 to $23.54 per living square foot in assessment.

At hearing, the appellant noted the subject improvement was owner-occupied, and noted the board of review decreased the assessment during the triennial period. The appellant then underscored that five of the appellant's comparables resided on the same block as the subject, and comparables #5, #6, and #7 best demonstrated assessment inequity. 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.

Of the parties' submissions, board of review comparable #4 and appellant comparables #5 and #6 constitute the best evidence of assessment equity in this record. Board of review comparable #4 approached the subject improvement's attributes because, although the comparator lacked air conditioning and the subject's full basement, it mitigated the difference with more living area and an extra half bathroom. Appellant comparable #6 was also superior to the subject in that it featured air conditioning and an extra full bathroom in addition to more living square footage. By contrast, appellant comparable #5 only partially compensated for its air conditioning exclusion with more living space, placing it at the bottom of the equitable subject assessment range of $15.77 to $21.26 per improvement square foot. Because the subject improvement's $20.58 per living square foot assessment lands inside the equitable range, PTAB finds the appellant did not prove assessment inequity by clear and convincing evidence or that a subject assessment reduction is 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: __________ __________

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.

PARTIES OF RECORD

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