



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

APPELLANT: Laura Adams
DOCKET NO.: 21-33459.001-R-1
PARCEL NO.: 13-36-115-026-0000

The parties of record before the Property Tax Appeal Board are Laura Adams, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:

LAND: \$16,875
IMPR.: \$42,125
TOTAL: \$59,000

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 single-family dwelling of frame construction with 1,418 square feet of living area. Features of the dwelling include two and one-half baths, a full finished basement, and a two-car garage. The dwelling was constructed in 1886 and is located in West Chicago Township, Cook County. The property is a class 2-05 per the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support, the appellant submitted four sale comparables regarding class 2-03 properties which sold from January 2020 to April 2021 for \$240,000 to \$375,000 or \$166.32 to \$281.95 per square foot of building area, including land.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 8 equity comparables regarding class 2-03 properties and four equity comparables regarding class 2-05 properties.

Lastly, the appellant submitted a brief contending that the county has misclassified the subject as a 2-05 and that it should be classified as 2-03 because it is a one-story with a partial second story dormer dwelling and not a two-story dwelling. In support, the appellant submitted black and white photographs of the front view of the subject and 5 class 2-03 properties, 5 class 2-02 properties, 11 class 2-78 properties and one 2-06 property. Based on this evidence, the appellant requested change in the classification and the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,000. The subject's assessment reflects a market value of \$590,000 or \$416.08 per square foot of living area, land included, when using the 2021 level of assessment for class 2-05 properties of 10% as determined by the Cook County Real Property Classification Ordinance. The subject property has an improvement assessment of \$42,125 or \$29.71 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted four equity comparables and sale data for each comparable.

In rebuttal, the appellant distinguished three of the board of review's equity comparables based on size and argued that one comparable is insufficient to meet the Board's burden of proof. In addition, the appellant contends that the board of review sale comparables #1, #2, and #4 support the appellant's contention that the subject is over assessed. Lastly, the appellant distinguished the board of review's comparables based on construction, condition, and amenities. The appellant reaffirmed their request for a reduction in the subject's assessed value.

The parties waived their right to a hearing and agreed to write the appeal on the evidence.

Conclusion of Law

The Board finds the appellant failed to present sufficient evidence to establish that the subject property was incorrectly classified as a class 2-05. The appellant did not submit any evidence regarding the layout of the building such as blueprints, architect drawings or sketches, interior photographs, and/ or survey identifying the subject's number of stories. Photographs of the exterior of the subject and other properties are not alone sufficient or reliable to establish how many stories exist within the subject and that the subject is incorrectly classified. Therefore, the Board finds the subject property is not incorrectly assessed as a class 2-05 property.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4 and the board of review's comparables #1 and #3. These comparables are similar in age, condition, amenities, and sale date. These comparables sold for prices ranging from \$216.10 to \$524.31 per square foot of building area, including land. The subject's assessment reflects a market value of \$416.08 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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.

The Board finds that the best evidence of assessment equity is the board of review's comparables #1 and #3 and the appellant's comparables #2, #3, and #4. These comparables had improvement assessments that ranged from \$26.96 to \$38.72 per square foot of living area. The subject's improvement assessment of \$29.71 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not 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: _____

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: _____

October 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 9-215 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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