



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

APPELLANT: 2905 N. Elston Corporation
DOCKET NO.: 21-34945.001-R-1
PARCEL NO.: 13-25-219-028-0000

The parties of record before the Property Tax Appeal Board are 2905 N. Elston Corporation, the appellant(s), by attorney Marie Mactal, of the Law Offices of Terrence Kennedy Jr. 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 **A Reduction** 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: \$14,625
IMPR.: \$32,495
TOTAL: \$47,120

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 an approximately 110-year-old building of masonry construction with 3,513 square feet of living area. Features of the home include a full basement and a 1.5-car garage. The property has a 2,925 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and market value based on comparable sales as the bases of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject. The appellant labeled two of its suggested comparables as "Comp 4". The Board finds that PIN# 13-25-229-045-0000 is the appellant's "Comp #2" as it was in the second place on the grid. These comparables are described as frame and masonry or masonry construction, mixed-use buildings.

They range in age from 21 to 140 years; in size from 3,210 to 4,200 square feet of living area; and an improvement assessment from \$8.50 to \$9.86 per square foot of living area. These properties have partial or full basements, and zero to 2.5-car garages. The suggested comparable properties are located within a .9-miles radius of the subject property. The appellant requested the subject's total assessment be reduced to \$45,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,000. The subject property has an improvement assessment of \$41,375 or \$11.78 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame or masonry construction, two- or three-story dwellings. They range in age from 89 to 135 years; in size from 3,003 to 3,564 square feet of living area; and an improvement assessment ranging from \$9.72 to \$16.44 per square foot of living area. These properties have partial or full basements. For the suggested comparables, the board of review did not disclose the specific proximity to subject. The board of review requested that the assessment be confirmed.

At hearing, the appellant requested that the Board decides based on an equity basis as opposed to a comparable sales basis. The appellant reaffirmed all evidence submitted in its petition. The board of review requested that the Board decides based on the comparable sales basis because it is a stronger indicator of the actual market price than an equity argument. The board of review reaffirmed all evidence submitted in its Notes on Appeal.

Conclusion of Law

The Board finds that the appellant checked the box for comparable sales in its petition but failed to submit any evidence in support of this argument. Therefore, despite the Board's request for consideration, the appellant defaults on that argument and, accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued based on comparable sales. The Board will now consider the appellant's equity argument.

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 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). 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant's suggested comparable #4 most closely aligns to the subject in terms of age, construction, location, amenities and living area size. The Board finds that the board of review's suggested comparables are not in the same subarea as the subject property and failed to disclose the proximity of the comparables to the subject.

The subject's improvement assessment of \$11.78 per square foot of living area falls above the improvement assessment for the best comparable in this record. After considering all comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable property for differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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

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: _____

February 17, 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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