



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

APPELLANT: Martin Modahl & Lauren Conway Modahl  
DOCKET NO.: 21-36097.001-R-1  
PARCEL NO.: 14-31-311-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Martin Modahl & Lauren Conway Modahl, the appellants, by attorney Jeffrey G. Hertz, of Sarnoff Property Tax 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.:** \$98,829  
**TOTAL:** \$115,629

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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) 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 2,357 square feet, two-story masonry structure perched on a 2,400 square feet parcel in Chicago of West Chicago Township, Cook County. The seven-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance featured 3.5 bathrooms, air conditioning, a three-car garage, and a full basement.

The appellants plead assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$34.01 per living square foot. To show subject assessment nonuniformity, the appellants presented information on four class 2-78 properties of unknown proximity to the subject. These suggested comparables each included a full basement, no garage or a two-car garage, air conditioning, and 2.5 or 3.5 bathrooms. The appellants' selections spanned 15 to 17 years in building age; 2,084 to 2,796 square feet in improvement area; and \$33.38 to \$34.64 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$98,829, or \$41.93 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$115,629 total subject assessment, the county board of review introduced into evidence four two-story improvements within a quarter mile of the subject as assessment comparables. The county board of review’s preferred comparators contained air conditioning, a two- or three-car garage, and a full basement. These improvements ranged from four to 14 years in building age; from 2,160 to 3,404 square feet in size; and \$44.01 to \$46.85 per living square foot in assessment.

### **Conclusion of Law**

The taxpayers contend 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 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 appellants did not overcome this burden of proof.

As the only properties in evidence within 273 square feet of the subject improvement’s area, board of review comparable #3 and appellants’ comparables #3 and #4 constitute the best evidence of assessment equity for the subject. All of these comparators contained less living area than the subject and were otherwise inferior in terms of bathroom count (for board of review comparable #3 and appellants’ comparable #4) and/or garage space (for appellants’ comparables #3 and #4). Based on these comparators, the subject improvement would be equitably assessed higher than these inferior properties’ \$34.60 to \$46.85 per living square foot assessments. Because the subject’s \$41.93 per improvement square foot assessment lands within this range, PTAB finds the subject is not over-assessed as the appellants allege and an assessment reduction for the 2021 tax year is improper.

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:

June 16, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Martin Modahl & Lauren Conway Modahl, by attorney:  
Jeffrey G. Hertz  
Sarnoff Property Tax  
100 N. LaSalle Street  
10th Floor  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602