



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

APPELLANT: Melissa Cresswell  
DOCKET NO.: 21-36826.001-R-1  
PARCEL NO.: 14-29-106-014-0000

The parties of record before the Property Tax Appeal Board are Melissa Cresswell, the appellant, by attorney Ciarra J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 **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:** \$46,875  
**IMPR.:** \$109,368  
**TOTAL:** \$156,243

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 3-story dwelling of frame and masonry construction with 3,906 square feet of living area. The dwelling was built on a concrete slab foundation and is approximately 143 years old.<sup>1</sup> Features of the home include 4 ½ bathrooms, central air conditioning, and three fireplaces. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

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<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property.<sup>3</sup> The comparables consist of 2-story or 3-story class 2-06 dwellings of frame, masonry, or frame and masonry construction ranging in size from 2,960 to 4,265 square feet of living area and ranging in age from 129 to 149 years old. One comparable features a full unfinished basement, and the remaining comparables each have a concrete slab foundation. Four comparables have central air conditioning and each property has a 3.5-car garage, and two comparables have one fireplace. The comparables have improvement assessments that range from \$46,000 to \$86,196 or from \$15.54 to \$20.21 per square foot of living area. The appellant also submitted a brief and the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,243. The subject property has an improvement assessment of \$109,368 or \$28.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .25 of a mile from the subject or within the "same block" as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story class 2-06 dwellings of frame or frame and masonry construction ranging in size from 2,394 to 3,906 square feet of living area and ranging in age from 133 to 145 years old. Two comparables each feature a full basement finished with a formal recreation room, and one comparable has a concrete slab foundation. Each comparable has central air conditioning, two comparables have two or three fireplaces, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$68,125 to \$109,368 or from \$28.00 to \$30.40 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. 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). 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 parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #5, along with board of review comparables #2 and #3 due to these comparables being 2-story dwellings, dissimilar to the subject's 3-story home. The Board also gave less weight to appellant's comparable #3 based on its finished basement, dissimilar to the subject's concrete slab foundation.

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<sup>3</sup> Some descriptive information regarding the appellant's comparables not reported in the appellant's grid analysis was drawn from the Cook County Assessor's property information sheets submitted as part of appellant's evidence.

On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #2 and #4, along with board of review comparable #1 which are each 3-story homes have concrete slab foundations like the subject, and are also similar to the subject in dwelling size and some features. Of the three best comparables, the Board gives most weight to board of review comparable #1 which is identical to the subject in age, bathroom count, dwelling size and features. The three best comparables in the record have improvement assessments ranging from \$64,125 to \$109,368 or from \$16.88 to \$28.00 per square foot of living area, with the overall best comparable in the record having an improvement assessment of \$109,368 or \$28.00 per square foot of living area. The subject's improvement assessment of \$109,368 or \$28.00 per square foot of living area falls within the range established by the best equity comparables in this record and is identical to the overall best comparable in record in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: March 18, 2025

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Clerk of the Property Tax Appeal Board

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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