



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

APPELLANT: Lucile Daley  
DOCKET NO.: 21-37923.001-R-1  
PARCEL NO.: 14-19-400-031-0000

The parties of record before the Property Tax Appeal Board are Lucile Daley, the appellant(s); 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:** \$54,250  
**IMPR.:** \$33,018  
**TOTAL:** \$87,268

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 118-year-old, two-story, multi-family dwelling of masonry construction with 2,444 square feet of living area. Features of the home include: two apartments, a full unfinished basement, two full bathrooms, and four bedrooms. The property has a 4,340 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted an assessment grid with information on the subject and on three suggested equity comparables, each with varying degrees of similarity to the subject. The appellant lists the age of the subject as 115 years old. The listed comparables were located within a 0.8-mile radius of the subject with two comparables located on the same block as the subject. The comparables were improved with a multi-family dwelling of masonry construction. The

improvements ranged: in age from 98 to 115 years; in size from 2,346 to 3,108 square feet of living area; in site size from 4,340 to 4,650 square feet and in improvement assessment from \$8.63 to \$13.21 per square foot of living area. In the submitted assessment grid the appellant noted the following about the submitted comparables: each improvement had either two or three full bathrooms, two improvements had a finished basement, they had a garage of varying sizes, and each had either one, two or three apartments. Two of the improvements had central air conditioning.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,268. The subject property has an improvement assessment of \$33,018 or \$13.51 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 comparables each with varying degrees of similarity to the subject. They are improved with a multi-family dwelling of either frame construction, masonry construction or frame and masonry construction, located within a ¼ mile radius of the subject with two comparables located within the same block as the subject. The improvements ranged: in age from 113 to 128 years; in size from 2,346 to 2,568 square feet of living area; and in assessment from \$12.62 to \$14.71 per square foot. Amenities include: a full unfinished basement, one improvement with a basement apartment, each had a two-car garage and either two, three or four full bathrooms.

### **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 Board finds the best evidence of assessment equity to be *the board of review's comparables one and four and the appellant's comparables one and two*. Like the subject property, these comparables have multi-family residences with a full basement. All the comparable had a garage. The living areas of the dwellings on these comparables are very similar in size to that of the subject's dwelling. These comparables are each within the same block as the subject property. The board accords diminished weight to the additional submitted comparables due to either disparities in exterior construction, size and/or amenities.

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 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 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*. (emphasis added)

These comparables had improvement assessments that ranged from \$12.32 to \$14.71 per square foot of living area. The subject's improvement assessment of \$13.51 per square foot of living area falls *within* the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment *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 17, 2023



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

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