



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

APPELLANT: Chicago Title Land Trust
DOCKET NO.: 21-39110.001-R-1 through 21-39110.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Chicago Title Land Trust, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-39110.001-R-1	14-20-326-013-0000	47,625	97,444	\$145,069
21-39110.002-R-1	14-20-326-014-0000	47,625	97,444	\$145,069

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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.

Background

The subject property consists of an approximately 14-year-old three-story single-family dwelling of masonry construction with 5,608 square feet of living area. The subject has two Property Index Numbers (PINs). Features of the home include a full finished basement, four full bathrooms and one-half bathroom, central air conditioning, a fireplace and a three-car garage. The property has a 3,175 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on five suggested equity comparable properties. Some of this information was provided on a grid that the appellant submitted with their appeal petition, along with other documentary evidence including photographs and a document entitled a

Summary of Relief Requested. Based on the submitted evidence the appellants request a reduction in the total assessment to \$257,938.

The board of review submitted its "Board of Review Notes on Appeal". The subject has a prorated total assessment of \$154,878 and an improvement assessment of \$107,253 or \$19.13 per square foot of living area. The total assessment for both PINs is \$309,756 and an improvement assessment of \$214,506 or \$38.25 per square feet of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparable properties. The comparable properties are in the same subarea as the subject and are in the same assessment neighborhood as the subject. The comparable properties are improved with a three-story single-family dwelling of masonry construction. They ranged: in size from 5,102 to 6,128 square feet of living area; in age from one to fourteen years; and in improvement assessments ranging from \$19.13 to \$38.00 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

On February 25, 2025, Mellissa Whitley appeared on behalf of the Appellant Chicago Title Land Trust before the Property Tax Appeal Board for a hearing. Rachel Dickerson appeared on behalf of the board of review.

Hearing

During hers opening statement, Ms. Whitley described the subject as a single-family home that measures 5608 square feet and indicated that for this appeal five uniformity comparable properties were submitted and based on that evidence, they are requesting a reduction of the subject's total assessment to \$257,000.

Ms. Whitley reaffirmed the information provided in the documentary evidence for the five suggested comparable properties submitted to the Board. They're all very close in terms of size, age, location and they suggested improvements are all three-story class 2-09 properties just like the subject property and they're also class 2-09, like the subject property.

She indicated that the subject property has two Property Index Numbers and that the subject sits equally across both PINs and that the subject's building assessment per square foot is \$38.25 a square foot. Ms. Whitley noted that the board review's suggested comparable property number 1 is the subject property. Ms. Whitley noted the suggested comparable properties submitted by the board of review had a lower per square foot improvement amount than the subject.

Ms. Dickerson rested her case on the previously submitted evidence submitted by the board of review.

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 proven 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 met this burden of proof, and that a reduction in the subject's assessment is warranted.

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

The record contains a total of eight equity comparable properties for the Board's consideration. After considering all the submitted comparable properties, the Board finds the best evidence of assessment equity to be the appellant's comparable properties #1, #2, #4, and #5 and the board of review's comparable properties #2, #3 and #4. These comparable properties have varying degrees of similarity to the subject. Like the subject property, these comparable properties are improved with a three story, single-family class 2-09 residence with similar amenities and have *approximately* the same size per square foot of living area as the subject. The comparable properties all have the same neighborhood code as the subject. These most similar comparable properties have improvement assessments that range from \$28.46 to \$37.78 per square foot of living area. The subject's improvement assessment of \$38.25 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record and after considering appropriate adjustments to the best comparable properties for differences from the subject, such as construction, age, and finished basement area, the Board finds the appellant demonstrated 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



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 21, 2025



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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