



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

APPELLANT: Mary Fencel
DOCKET NO.: 21-40500.001-R-1
PARCEL NO.: 14-19-204-018-0000

The parties of record before the Property Tax Appeal Board are Mary Fencel, the appellant, by attorney Daniel J. Farley, 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 **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: \$79,400
IMPR.: \$56,842
TOTAL: \$136,242

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 is improved with a two-story, single-family dwelling of frame construction with 3,842 square feet of living area. The dwelling is 129 years old. Features include a full, finished basement, a one-car garage, three fireplaces, two full bathrooms, and a half bath. The property has a 6,352 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is a class 2-06 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 about five suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" which disclosed the total assessment for the subject as \$136,242. The subject property has an improvement assessment of

\$56,842 or \$14.79 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information about four suggested equity comparables.

This matter was set for hearing before an administrative law judge on December 17, 2025, but the parties agreed to waive the hearing and stand on the documentary evidence they had submitted.

Conclusion of Law

The taxpayer asserts 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); 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

This Board gives no weight to the suggested comparables by the board of review. The dwellings on these suggested comparables vary greatly from the subject dwelling in terms of age, exterior construction and other features. As a result, these suggested comparables are not useful in determining the subject property's assessed value. This Board gives some weight to appellant's suggested comparable five, but it does not give any weight to the appellant's other suggested comparables because of their distances from the subject, and differences between the dwellings on those comparables and the subject dwelling, including significant differences in living area square footage.

Like the subject, appellant's comparable five has a two-story, single-family dwelling of frame construction with a one-car garage, a full basement, two full bathrooms, and a half bath. This comparable's dwelling is similar in age to the subject dwelling, and it is in the same subarea as the subject, about 0.55 miles away.

Appellant's suggested comparable five has an improvement assessment of \$13.44 per square foot of living area, as opposed to \$14.79 for the subject. This is a difference of about nine percent. The subject's lot is more than twice as large as comparable five's lot, however, and the subject dwelling has a finished basement and three fireplaces while the dwelling on comparable five has an unfinished basement, and no fireplaces. These differences could easily explain the disparity in

improvement assessments. Under these circumstances, the nine percent difference in improvement assessments between the subject and comparable five does not constitute clear and convincing evidence of assessment inequity. Accordingly, a reduction is not warranted.

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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