



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

APPELLANT: Carol Rivers
DOCKET NO.: 21-42293.001-R-1
PARCEL NO.: 17-04-201-044-0000

The parties of record before the Property Tax Appeal Board are Carol Rivers, the appellant, by attorney Noah 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: \$31,875
IMPR.: \$79,125
TOTAL: \$111,000

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 two-story dwelling of frame exterior construction with 2,784 square feet of living area. The dwelling is approximately 26 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a 2,550 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-95 property 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 comparables located within the subject's assessment neighborhood. The comparables consist of three-story class 2-95 dwellings of masonry exterior construction containing either 2,527 or 2,641 square feet of living area. The homes are each 21 years old. Each dwelling has central air

conditioning, a fireplace, a concrete slab foundation, and either a one-car or two-car garage. The comparables have improvement assessments ranging from \$57,738 to \$65,000 or from \$22.85 to \$24.61 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$63,976 or \$22.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,000. The subject property has an improvement assessment of \$79,125 or \$28.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within the same block as the subject. The comparables consist of two-story class 2-95 dwellings of frame exterior construction each containing 2,784 square feet of living area. The homes are each 26 years old and each dwelling has central air conditioning, a fireplace, a full basement with one having finished area, and a two-car garage. The comparables each have improvement assessments of \$79,125 or \$28.42 per square foot of living area. In its Notes on Appeal, the board of review noted that the comparables were "from a completely different development," and disclosed that the subject sold in November 2021 for a price of \$1,675,000, which was not refuted by the appellant in rebuttal. The board of review also disclosed that its comparable #2 sold in August 2021 for a price of \$1,825,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the comparables submitted by the appellant, which differ from the subject in design, foundation, and exterior construction.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are identical to the subject in age, dwelling size, and most features. These comparables each have improvement assessments of \$79,125 or \$28.42 per square foot of living area, which is identical to the subject's assessment.

Further, when an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities.

There should also be market value considerations, if such credible evidence exists. The Supreme Court in *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960), discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." *Id.* at 401. The court further stated:

The rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value.

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. *Id.* at 401.

In this context, the Supreme Court stated in *Kankakee County* that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. *Kankakee County Board of Review v. Property Tax Appeal Bd.*, 131 Ill.2d 1 (1989).

The record reveals that the subject sold in November 2021 for a price of \$1,675,000 and board of review comparable #2 sold in August 2021 for a price of \$1,825,000. These two properties each have improvement assessments of \$79,125 or \$28.42 per square foot of living area. Based on the evidence and after giving consideration to the unrefuted market value evidence contained in 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: _____

April 15, 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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