



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Weber
DOCKET NO.: 21-42308.001-R-1
PARCEL NO.: 14-19-310-007-0000

The parties of record before the Property Tax Appeal Board are John Weber, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness, 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:

LAND:	\$38,750
IMPR.:	\$34,750
TOTAL:	\$73,500

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 masonry construction with 2,722 square feet of living area. The dwelling is 133 years old. Features include a full, finished basement, three full bathrooms, and a half bath. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The taxpayer asserts assessment inequity as a basis of the appeal. In support of this argument, the taxpayer submitted information on four suggested equity comparables. The taxpayer also asserts that the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the taxpayer submitted information about three suggested sales comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,000. The subject property has an improvement assessment of \$58,250 or \$21.40 per square foot of living area. The subject property's assessment reflects a market value of \$970,000, land included, or \$356.36 per square foot of living area under the applicable Cook County ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

In rebuttal, appellant asserted that the board of review had not submitted any evidence of the subject's market value to counter the appellant's sales comparables. Appellant also asserted that the board of review's equity comparables were superior to the subject and had better features.

This case was scheduled for a hearing before an administrative law judge on October 27, 2025, but the parties agreed to waive the hearing and stand on the evidence they had submitted to the Board.

Conclusions of Law

This Board will first address appellants' assessment equity argument. 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 a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

This Board finds that the best evidence of assessment equity is the board of review's suggested equity comparables one, two, and three and the appellants' suggested equity comparable three. Like the subject property, these comparables each have two-story, single-family residences of masonry construction with full basements. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all located within a quarter mile of the subject.

The subject's improvement assessment of \$21.40 per square foot of living area falls within the range established by the best comparables in this record, which is between \$17.55 and \$26.08 per square foot of living area. Based on this record the Board finds the appellants did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

The taxpayer also asserts that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The appellant submitted three suggested sales comparables, and the board of review did not submit any. This Board concludes that the best evidence of the subject's market value is appellants' three suggested sales comparables. Like the subject property, these comparables each have two-story, single-family residences of masonry construction with full basements. The dwellings on these comparables are similar to the subject dwelling in living area size. They are all in the same subarea as the subject.

These comparables sold between July 2018, and February 2021, for amounts ranging from \$251.87 to \$287.58 per square foot of living area, land included in the sale prices. The subject property's assessment reflects a market value of \$970,000, land included, or \$356.36 per square foot of living area, which is above the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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: _____

C E R T I F I C A T I O N

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:

January 20, 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

AGENCY

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