



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

APPELLANT: Jill Worm  
DOCKET NO.: 21-42330.001-R-1  
PARCEL NO.: 14-20-322-032-0000

The parties of record before the Property Tax Appeal Board are Jill Worm, the appellant(s), 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 **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:** \$47,625  
**IMPR.:** \$52,534  
**TOTAL:** \$100,159

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 one-and-one-half-story, single-family dwelling of frame construction containing 1,633 square feet of living area. The dwelling is 143 years old. Improvements to the property include a fully finished basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. The property is situated on a 3,175-square-foot site located in Chicago, within Lake View Township, Cook County. The appellant reports that the subject property is owner-occupied. The subject is classified as a Class 2-03 property pursuant to the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts that the subject property is inequitably assessed and advances this assertion as the basis of the appeal. In support of the claim, the appellant submitted information concerning eight Class 2-03 equity comparable properties exhibiting varying degrees of

similarity to the subject. The appellant further stated that all comparable properties share the same neighborhood code as the subject, with one comparable located within one block of the subject, two comparable properties located within a one-quarter-mile radius, and five comparable properties located within the same subarea.

Additionally, the appellant indicated that the comparable properties are all one and one-half-story single-family dwellings of either frame, masonry, or frame and masonry construction and that seven of the comparable properties have a full basement while one has a partial basement, although the appellant did not specify whether those basements are finished or unfinished. The improvement assessments for the comparable properties range from \$2.76 to \$30.39 per square foot of living area. Based on the evidence presented, the appellant requests that the subject's total assessment be reduced to \$82,896.

The appellant also asserts a "Contention of Law" as a basis for this appeal. The appellant submitted a document titled "Brief in Support of Residential Appeal," which states that the basis of the appeal is unequal treatment in the assessment of the improvement and that the land assessment is not under appeal. Although the appellant argued that the subject property improvement assessment is not uniform with similar properties, no evidence or argument was presented to support a bona fide contention of law basis for this appeal.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$100,159. The subject property includes an improvement assessment of \$52,534, reflecting a rate of \$32.17 per square foot of living area. In support of the assessment, the Board of Review presented data on four Class 2-08 equity comparable properties that exhibit varying degrees of similarity to the subject. The comparable properties share the same neighborhood code as the subject, and the Board of Review reported that one of the suggested comparable properties is located in the same subareas as the subject while the rest are located within a ¼-mile radius of the subject property. The properties have improvement assessments ranging from \$33.03 to \$39.82 per square foot of living area. The Board of Review asserts that these comparable properties demonstrate that the subject's assessment is equitable and consistent with assessments of similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

In the written rebuttal, the appellant submitted the Cook County Board of Review's 2022 assessed-valuation decision letter dated June 29, 2023, along with a brief titled "**County Recognized Glaring Error in Assessment When It Reduced Assessment in Subsequent Year of the Triennial Assessment.**" The appellant asserts that the County effectively acknowledged an improper assessment of the subject property by issuing a reduced assessment for tax year 2022. Based on this reduction, the appellant argues that the appropriate total assessment for the subject property should not exceed \$86,703. The appellant further relies on Illinois case law stating that assessment reductions in subsequent years may be probative of an error in an earlier assessment. See *Hoyne Savings & Loan Ass'n v. Hare*, 60 Ill. 2d 84, 90, 322 N.E.2d 833, 836 (1974); *400 Condominium Ass'n v. Tully*, 79 Ill. App. 3d 686, 690, 398 N.E.2d 951, 954 (1st

Dist. 1979); *Moroney v. Property Tax Appeal Board*, No. 1-12-XXXX (Ill. App. Ct. 1st Dist. 2013).

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

### **Conclusion of Law**

The appellant asserts assessment inequity and raises contention of law as the basis for the appeal.

In rebuttal, the appellant argues that the Board of Review's subsequent decision to reduce the assessment constitutes an acknowledgment that the Board erred in not reducing the assessment for the lien year currently under appeal. The Board has considered the appellant's contention of law. Under PTAB Rule §1910.69(a) and 5 ILCS 100/10-15, the standard of proof in a contested case before the Board is the preponderance of the evidence.

With respect to the appellant's rebuttal argument, the Board finds that the 2022 assessment reduction is insufficient, as a matter of law, to establish that the assessment for the tax year under review was incorrect. Illinois law requires each assessment year to be evaluated independently, and the Board must determine the accuracy of the assessment as of January 1 of the year at issue. A reduction in a later year reflects valuation decisions made for a different assessment date and may result from updated market data, revised mass-appraisal methodologies, equalization, or broader reassessment efforts—none of which demonstrate that the earlier assessment was improper. Although a subsequent assessment may be considered as potentially relevant evidence, Illinois courts have consistently held that it is not determinative and does not shift the taxpayer's burden of proof. *400 Condominium Ass'n v. Tully*, 79 Ill. App. 3d 686, 690 (1st Dist. 1979).

Based on the evidence presented, the Board finds that the appellant has not met the burden of proof to establish assessment inequity for the lien year under review. The later reduction issued by the Board of Review, standing alone, does not demonstrate that the appealed-year assessment was erroneous, nor has the appellant shown that the factors underlying the subsequent decrease were present or improperly disregarded during the tax year at issue. Accordingly, the Board concludes that the subsequent decision of the Board of Review does not provide a valid basis for reducing the assessment for the lien year on appeal.

Turning to the taxpayer's assessment inequity contention, 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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds appellants *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The appellant contends that the subject property is inequitably assessed and submits this argument as a basis for the appeal. Allegations of unequal treatment must be proven by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). To establish assessment inequity, a party must provide documentation of the assessments of at least three comparable properties for the assessment year at issue, demonstrating similarity in characteristics, proximity, and the absence of material differences from the subject property. 86 Ill. Admin. Code §1910.65(b). After reviewing the record, the Board finds that the appellant has not met this evidentiary burden; therefore, no reduction is warranted on this basis.

The Board finds that the most persuasive evidence of assessment equity consists of comparable properties #1 through #4 submitted by the Board of Review, and comparable properties #5 and #8 submitted by the appellant. These properties are generally similar to the subject in location, design, size, and age, and reflect improvement assessments ranging from \$28.74 to \$39.82 per square foot of living area. The subject improvement assessment of \$32.17 per square foot falls within this range.

After weighing all comparable properties submitted by the parties, with greater weight placed on those that are more proximate in location, more similar in size, and more comparable in features relative to the subject, and after further considering adjustments for differences from the subject, the Board finds that the subject's improvement assessment is adequately supported.

Accordingly, the Board concludes that the appellant has not demonstrated, by clear and convincing evidence, that the subject property was inequitably assessed. A reduction in the assessment is therefore 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 21, 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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Docket No: 21-42330.001-R-1

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