



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

APPELLANT: David Tessler  
DOCKET NO.: 21-47592.001-R-1 through 21-47592.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Tessler, the appellant(s), by attorney Jeffrey A. Holland, of Holland Hicks Law, LLC 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-47592.001-R-1	13-02-124-037-0000	9,603	29,275	\$38,878
21-47592.002-R-1	13-02-124-038-0000	11,204	29,275	\$40,479

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 contains two PINS on a 3,905 square foot parcel of land improved with a 70-year-old, 2-story, masonry, single-family dwelling, containing 3,905 square feet of living area. The property is located in Chicago, Jefferson Township, Cook County, and is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of its argument, appellant submitted information on four suggested equity comparables. They were each improved with a two-story, single-family dwelling, of masonry construction. They ranged in size between 3,228 and 3,759 square feet of living area and in improvement assessment between \$12.58 and \$15.00 per square foot of living area. Appellant's comparables were located within 0.3 miles from the subject property. Based on this evidence, appellant requested a reduction in the subject's total valuation assessment to \$74,298 (\$36,400 for PIN ending in -037-0000 and

\$37,898 for PIN ending in -038-0000). In addition, appellant submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$38,878 for PIN ending in -037-0000 and \$40,479 for PIN ending in -038-0000.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property for PIN ending in -037-000 of \$38,878, with an improvement assessment of \$29,275, or \$7.50 per square feet of living area. In support of its contention of the correct assessment, the board of review submitted four equity comparable properties. The board of review's equity comparables were improved with a 2-story, single-family dwelling, of masonry construction. They ranged in size between 3,057 and 3,626 square feet of living area and in assessment between \$14.96 and \$16.18 per square foot of living area. All of the board of review's comparables were located within a quarter of a mile from the subject property.

In rebuttal, appellant states the board of review's assessment grid analysis and comparables do not include both PINS of the subject property. Appellant also states that the board of review's comparables are farther in proximity from the subject property than the comparables submitted by the appellant.

### **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 (4<sup>th</sup> 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 appellant *did not* meet this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 and the board of review's comparables #1 and #4. These comparables had improvement assessments that ranged from \$13.79 to \$15.09 per square foot of living area. They were most similar to the subject property in living area square footage. All of the comparables submitted by both parties were of similar construction and age to the subject property and close to it in proximity but lesser weight was given to the comparables with greater differences in living area square footage. The subject's improvement assessment of \$14.99 per square foot of living area falls within the range established by the best comparables in this record. Based on this record,

the Board finds 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.



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Chairman



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Member



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Member



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Member

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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: December 17, 2024



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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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