



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

APPELLANT: Hudson Building Mgmt LLC  
DOCKET NO.: 21-49307.001-R-1  
PARCEL NO.: 17-04-111-038-0000

The parties of record before the Property Tax Appeal Board are Hudson Building Mgmt LLC, 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:** \$38,750  
**IMPR.:** \$89,846  
**TOTAL:** \$128,596

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 contains two improvements. Improvement #1 is the “front house” in the parcel. It is improved with a 140-year-old, three-story, building of masonry exterior construction. Improvement #1 contains 3,570 square feet of gross building area, or \$18.80 per square foot of gross building area. Its features include a full basement and central air conditioning. The parties did not submit descriptive and assessment information about Improvement #2 other than to acknowledge it is situated on the parcel.<sup>1</sup> The property is situated on 3,100 square feet of land in North Chicago Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board refers to Improvement #2 as the coach house.

The appellant contends assessment inequity as the basis of the appeal. It submitted a brief in which it disclosed it sought to appeal the assessment for only the front house. It further disclosed it was not appealing the assessment of the coach house or the land. In support of this argument, the appellant submitted information on four suggested equity comparable properties.

The board of review submitted its Board of Review Notes on Appeal. The evidence disclosed the total assessment for the subject of \$128,597. The subject property had an improvement assessment for both improvements of \$89,847. The board of review further disclosed in its brief that Improvement #2 had a \$22,730 assessment. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties.

### **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). 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)*. Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question and recommended 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant misapprehends the law pertaining to appealing the assessment of a property. The property subject to the appeal contains two improvements on a parcel of land. “The Act [Revenue Act] clearly indicates that real property includes not only land, but also the improvements on the land. Real property is defined as: ‘[n]ot only the land itself, whether laid out in town or city lots, or otherwise, with all things contained therein, but also all building, structures and improvements, and other permanent fixtures...’ Thus, an appeal to the PTAB of a property assessment would include both the land and the improvements.”

*Showplace Theatre Company v. Property Tax Appeal Board*, 145 Ill.App.3d 774, 776 (1<sup>st</sup> Dist. 1986); *Ill. Rev. Stat. 1985, ch. 120, par. 482(13)*.

The subject property consists of a parcel of land on which there are two improvements, not only one improvement not affixed to the land. The appellant, in effect, seeks to limit the Board to determine the value of the entire unified subject property. *Showplace* clearly prohibits this analysis. *Id.*

Even if the subject contained only one improvement, in this case the front house, the appellant would fail to convince the Board the property is not equitably assessed. The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2 and #4, and the board of review's comparable(s) #1. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$16.64 to \$19.24 per square foot of living area. The subject's improvement assessment of \$18.80 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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

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

AGENCY

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