FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Theresa Whittington
DOCKET NO.: 21-50412.001-R-1
PARCEL NO.: 13-14-324-006-0000

The parties of record before the Property Tax Appeal Board are Theresa Whittington, the appellant, by attorney Ciarra 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:	$15,750
IMPR.:	$31,116
TOTAL:	$46,866

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-story dwelling of masonry exterior construction with 1,200 square feet of living area. The dwelling is approximately 24 years old. Features of the home include a full basement with finished area, 2½ bathrooms, central air conditioning and a two-car garage.[1] The property has a 3,150 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

[1] In Section III, the appellant reports the dwelling has a full basement, despite reporting this "unknown" as to basement and/or finish in Section V. Given the data in Section III and the board of review unrefuted assertion that the dwelling has a full basement with finished area, the Board the board of review has provided the better evidence.

comparables[2] along with applicable property characteristics sheets. The comparables are located in the same neighborhood code as the subject. The comparables consist of class 2-03 1-story or 1.5-story dwellings of stucco, frame or masonry exterior construction that range in age from 61 to 123 years old. The homes range in size from 1,159 to 1,320 square feet of living area. Four comparables have full basements with finished area and comparable #2 has a concrete slab foundation. Each dwelling has 1 full bathroom and two comparables each have a two-car garage. The comparables have improvement assessments ranging from $10,000 to $17,919 or from $8.32 to $13.79 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of $16,296 or $13.58 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 $46,866. The subject property has an improvement assessment of $31,116 or $25.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and either in the same block or in the subarea of the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction that are either 25 or 42 years old. The homes contain either 1,080 or 1,200 square feet of living area. Each comparable has a full unfinished basement, and comparable #1 has central air conditioning. The dwellings have from 1 to 2 bathrooms. Each comparable has a two-car garage. The comparables have improvement assessments of $28,710 or $32,250 or either $26.58 or $26.88 per square foot of living area.

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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #4 and #5 due to their significantly older ages of more than 100 years when the subject dwelling is 24 years old.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 along with the board of review comparables, which are more similar to the subject in location,

[2] For ease of reference, the last comparable has been renumbered as comparable #5.

age, design, exterior construction, basement with finished area and/or dwelling size when compared to the subject. Adjustments are necessary for differences in various respects to make the best four comparables more equivalent to the subject such as the lack of air conditioning in three of the homes which is a feature of the subject along with differences in bathroom count. These comparables have improvement assessments ranging from $16,250 to $32,250 or from $13.72 to $26.88 per square foot of living area. The subject's improvement assessment of $31,116 or $25.93 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Moreover, the Board finds that the subject’s assessment is *below* that of board of review comparable #1 which is nearly identical to the subject, except for bathroom count and basement finish, where the subject actually has superior attributes for both of these characteristics.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the comparables for differences when compared to the subject property, 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:

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 21, 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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