FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Homeowners' Associat ion Residences of Old Irving Park
DOCKET NO.: 21-50720.001-R-2 through 21-50720.014-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Homeowners' Association Residences of Old Irving Park, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon LLP 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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-50720.001-R-2	13-22-102-048-0000	5,017	35,982	$40,999
21-50720.002-R-2	13-22-102-049-0000	4,364	36,635	$40,999
21-50720.003-R-2	13-22-102-053-0000	4,412	36,587	$40,999
21-50720.004-R-2	13-22-102-054-0000	4,364	36,635	$40,999
21-50720.005-R-2	13-22-102-055-0000	4,364	36,635	$40,999
21-50720.006-R-2	13-22-102-056-0000	4,364	36,635	$40,999
21-50720.007-R-2	13-22-102-059-0000	4,364	36,635	$40,999
21-50720.008-R-2	13-22-102-060-0000	4,364	35,635	$39,999
21-50720.009-R-2	13-22-102-062-0000	5,020	35,979	$40,999
21-50720.010-R-2	13-22-102-077-0000	5,683	34,115	$39,798
21-50720.011-R-2	13-22-102-078-0000	5,686	34,115	$39,801
21-50720.012-R-2	13-22-102-089-0000	6,281	34,115	$40,396
21-50720.013-R-2	13-22-102-093-0000	4,883	34,115	$38,998
21-50720.014-R-2	13-22-102-095-0000	4,883	34,115	$38,998

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 nine individually owned townhomes or row houses classified as 2-95 properties under the Cook County Real Property Assessment Classification Ordinance and five single family dwellings classified as 2-78 properties under the Cook County Real Property Assessment Classification Ordinance. The subject properties are located in Jefferson Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant the same six equity comparables for each of the 14 subject properties. The appellant requested the subject's total assessment be reduced to $1,075,525.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $1,285,769. In support of the assessment, the board of review submitted four equity comparables.

The parties agreed to have the decision written on the evidence.

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 (4th 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). 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity regarding the subject properties ending in PIN#'s 048, 049,053,054, 055,056,059,060, and 062 to be the board of review's comparables. These comparables had improvement assessments that ranged from $20.39 to $21.15 per square foot of living area. The subject's improvement assessments of $17.32 to 17.81 per square foot of living area fall below the range established by the best comparables in this record. The Board finds that the appellant's comparables are not similar to the subject in classification. The appellant's comparables are class 2-78 properties. Whereas the subject properties are class 2-95 properties. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size and classification, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not justified.

The Board finds the best evidence of assessment equity regarding the subject properties ending in PIN#'s 077, 78,89,93, and 095 to be the appellant's comparables. These comparables had improvement assessments that ranged from $15.57 to $16.23 per square foot of living area. The subject's improvement assessment $16.32 to 16.99 per square foot of living area falls slightly above the range established by the best comparables in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size and classification, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: July 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Homeowners' Associat ion Residences of Old Irving Park, by attorney:
Edwin M. Wittenstein
Worsek & Vihon LLP
180 North LaSalle Street
Suite 3010
Chicago, IL 60601

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602