



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

APPELLANT: John Kelly
DOCKET NO.: 21-53694.001-R-1
PARCEL NO.: 14-32-223-004-0000

The parties of record before the Property Tax Appeal Board are John Kelly, the appellant(s), by attorney Joseph G. Kusper, of Kusper Law Group, LLC in Rosemont; 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.: \$120,560
TOTAL: \$159,310

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 is identified by the Board of Review as a Class 2-06, 130-year-old, two-story, single-family residence of masonry construction containing approximately 2,740 square feet of living area. Reported improvements include a fully finished basement with a formal recreation room, central air conditioning, a fireplace, and a one-and-one-half-car garage.

The appellant, however, describes the subject property as a Class 2-11, 130-year-old, two-story, multi-family residence of masonry construction containing approximately 2,740¹ square feet of

¹ In the appellant's submitted brief, the subject's living area is reported as 2,740 square feet, while the appellant's residential appeal form lists the subject's living area as both 2,740 square feet and 2,629 square feet.

living area, with improvements that include two living units, a fully finished basement with a formal recreation room and a fireplace.

Both parties acknowledge that the subject property is situated on a 3,100-square-foot site located in Chicago, within North Chicago Township, Cook County and that the subject is classified as a Class 2 residential property under the Cook County Real Property Assessment Classification Ordinance. The appellant further reports that the subject property is owner-occupied.

The appellant contends that the subject property is inequitably assessed and submits this argument as the basis for the appeal. In support of this position, the appellant provided data for four Class 2-11 equity comparable properties exhibiting varying degrees of similarity to the subject. The appellant asserts that these comparable properties share the same neighborhood code as the subject property, and their locations are reported to be within one block to several blocks of the subject.

The comparable properties are reported to contain between two and five living units, with living-area sizes ranging from approximately 2,376 to 3,960 square feet, and to have either no basement or a full, unfinished basement. The improvement assessments for the comparable properties range from \$18.34 to \$22.26 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$93,966.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$159,310. The subject's improvement assessment is \$120,560, reflecting an assessment rate of \$44.00 per square foot of living area. In support of the correctness of the assessment, the Board of Review submitted data on four class 2-06 equity comparable properties.

The Board of Review reports that the comparable properties are located within a block or quarter mile of the subject property and had the same neighborhood code as the subject property. These comparable properties have improvement assessments ranging from \$47.46 to \$49.44 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.

Prior to the scheduled August 28, 2024, hearing, the parties waived the hearing and agreed to have the appeal decided on the evidence previously submitted by the parties.

Conclusion of Law

The taxpayer alleges assessment inequity as the basis for the appeal. Under the Property Tax Appeal Board's rules, an appellant claiming unequal treatment bears the burden of proving inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). The regulations further require documentation of at least three comparable properties for the assessment year at

issue that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

The Board of Review submitted four Class 2-06 equity comparable properties, while the appellant submitted four Class 2-11 comparable properties. Although both parties agree that the subject is a Class 2 residential property, they dispute the appropriate subclassification under the Cook County Real Property Assessment Classification Ordinance. The Board of Review offered no rebuttal to the appellant's assertion that the subject is a Class 2-11 multi-family dwelling.

A total of eight Class 2 comparable properties were presented. The Board considered all submissions, giving greater weight to those most similar to the subject in location, size, age, and features. The Board notes, however, that the Board of Review did not provide Class 2-11 comparable properties to support its position on the proper classification, limiting the probative value of its evidence.

After reviewing the appellant's evidence, the Board finds that the appellant's comparable properties lack the necessary similarity to support a reliable equity analysis. Comparable properties #1 and #2 are more than 1,000 square feet larger than the subject property. Comparable properties #1, #2, and #4 contain 3, 5, and 4 living units, respectively, whereas the subject does not. None of the appellant's comparable properties include a fully finished basement with a formal recreation room. Only Comparable #2 has a fireplace. In addition, comparable properties #2 and #4 are improved with a two-car garage and a one-and-one-half-car garage, respectively, while the subject lacks a garage.

The Board finds that appellant's comparable #3 is the most similar of the properties submitted and provides some support for the appellant's claim of inequitable assessment.² However, an assessment is presumed correct, and to rebut this presumption the petitioner must present clear and convincing evidence of inequity. Although comparable #3 represents the strongest evidence offered, the Board finds that it is not sufficiently similar to the subject property to warrant a reduction. Numerous subjective adjustments would be required to align this property with the subject, thereby diminishing its probative value.

Although the Board of Review's evidence does not independently confirm the correctness of the subject's improvement assessment, the burden of proof remains with the appellant. The appellant has not met the clear-and-convincing standard required to establish assessment inequity. See 86 Ill. Admin. Code §1910.63(e).

² The Board notes that 86 Ill. Admin. Code § 1910.65(b) recommends—but does not require—the submission of at least three comparable properties. Illinois courts have held that this provision is procedural rather than jurisdictional. See *Kankakee County Board of Review v. Property Tax Appeal Board*, 131 Ill. App. 3d 316, 323 (3d Dist. 1985).

Accordingly, the Board finds that the appellant has failed to demonstrate that the subject's improvement assessment is inequitable. A reduction in the assessment is not warranted

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: 21-53694.001-R-1

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