FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marilyn McGlade
DOCKET NO.: 21-55832.001-R-1
PARCEL NO.: 13-08-211-015-0000

The parties of record before the Property Tax Appeal Board are Marilyn McGlade, the appellant(s), by attorney Marie Mactal, of the Law Offices of Terrence Kennedy Jr. 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:	$7,500
IMPR.:	$25,523
TOTAL:	$33,023

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 two-story dwelling of frame construction with 1,760 square feet of living area. The dwelling is approximately ninety-eight years old. Features of the home include a full, central air conditioning, a fireplace and a two-car garage. The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. Additionally, the appellant filed under contention of law and comparable sales theories. The appellant filing was not accompanied by a brief so will not be considered, nor did the appellant file comparable sales information. The matter will be considered only on the assessment inequity argument. In support of this argument the appellant submitted information on five equity comparables. Each of the appellant comparables are two-story frame construction. They each are of relatively similar size

and share comparable features. They range in size from 1,346 to 1,844 square feet of living area ; and in improvement assessment from $15,116 to $19,900 or $10.51 to $11.51 in assessment per square foot. They range in distance from .1 to .2 miles distance to the subject property. The appellant is requesting a reduction in assessment to $20,000 in total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $33,023. The subject property has an improvement assessment of $25,523 or $14.50 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review also included information on a single comparable sale which is moot for purposes of this evaluation. Each of the board of review comparables are two-story of frame or frame and masonry construction. They were all constructed within four years of each other. They share similar features and are all within a quarter-mile of the subject property. They each contain 1,760 square feet of living area; and range in improvement assessment from $26,500 to $28,500 or $15.06 to $16.19 assessed per square foot of living space. The board of review is seeking no change in 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 Board finds the best evidence of assessment equity to be *board of review comparables one through four*. These comparables had improvement assessments that ranged from $15.05 to $16.19 per square foot of living area. The board of review comparables were more similar than any others in this record. The subject's improvement assessment of $14.50 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 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: October 20, 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 9-215 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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