FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Keri Lindsay
DOCKET NO.: 21-56286.001-R-1
PARCEL NO.: 13-14-417-008-0000

The parties of record before the Property Tax Appeal Board are Keri Lindsay, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:

LAND:	$15,750
IMPR.:	$33,098
TOTAL:	$48,848

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 1.5-story dwelling of frame construction with 1,742 square feet of living area which is approximately 117 years old. Features of the home include 1½ bathrooms, a full basement finished with a recreation room, central air conditioning, and a 2-car garage. 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[1] under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located from .06 to .34 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story, class 2-03

[1] One-story residence, any age, with 1,000 to 1,800 square feet of living area.

dwellings of frame construction ranging in size from 1,480 to 1,724 square feet of living area and ranging in age from 111 to 121 years old. Each comparable features 1 or 2 full baths, with comparables #4 and #5 having an additional half bath and 2 half baths, respectively. Each comparable also has a full basement finished with a formal recreation room and a 2-car garage. One comparables has central air conditioning. The comparables have improvement assessments that range from $22,704 to $31,153 or from $15.34 to $18.14 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment to $29,179 or $16.75 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 $51,757. The subject property has an improvement assessment of $36,007 or $20.67 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 located within ¼ of a mile or within the same block from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story, class 2-03 dwellings of frame construction ranging in size from 1,607 to 1,696 square feet of living area and ranging in age from 106 to 121 years old. Each comparable features either 2 or 3 full bathrooms and a 1-car or a 2-car garage. Three comparables have a full basement, (two of which are finished with a formal recreation room), and one comparable has a concrete slab foundation. Two comparables have central air conditioning. The comparables have improvement assessments that range from $35,440 to $39,770 or from $21.07 to $24.75 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables for the Board's consideration. The Board gave less weight to board of review comparable #3 due to its concrete slab foundation, dissimilar to the subject's basement foundation, and board of review comparable #4 based on its newer age relative to the subject, and lacking a finished basement, unlike the subject's finished basement. The Board also gave less weight to appellant's comparable #4 due to its significantly smaller dwelling size relative to the subject dwelling. The Board finds the remaining comparables to be relatively similar to the subject in location, design/class, age, dwelling size, and features. The best comparables in the record have improvement assessments ranging from $26,375 to $37,250 or from $15.51 to $22.45 per square foot of living area. The Board finds that the subject's improvement assessment of $36,007 or $20.67 falls within high end of the range with only one of the six most similar comparables in the record having an improvement assessment that is higher than that of the subject dwelling. Excluding appellant's comparable #2 and board of review comparable #1 which are at the low end and high end of the range of values, respectively, yields a tighter range from $28,375 to $35,440 or from $16.67 to $21.07 per square foot of living area. The Board further finds that appellant's comparable #5 and board of review comparable #2 are most similar to the subject overall, however, both comparables have a higher bathroom count than the subject, and board of review comparable #2 is newer in age relative to the subject. The subject's improvement assessment of $36,007 or $20.67 per square foot of living area is above the tighter range in terms of overall improvement assessment and at the high end of the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject such as bathroom count and age, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is 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: ____________ ____________

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: May 20, 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

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