



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

APPELLANT: Ann Sugar Barton  
DOCKET NO.: 21-56338.001-R-1  
PARCEL NO.: 13-16-305-037-0000

The parties of record before the Property Tax Appeal Board are Ann Sugar Barton, 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 **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:** \$10,500  
**IMPR.:** \$22,375  
**TOTAL:** \$32,875

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-story dwelling of frame construction with 1,250 square feet of living area which is approximately 99 years old. The subject dwelling was built on a concrete slab foundation and features one bathroom and a 1-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property<sup>1</sup> 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 .33 to .52 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story or 1.5-story

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<sup>1</sup> One-story residence, any age, with 1,000 to 1,800 square feet of living area.

dwelling of frame or frame and masonry construction ranging in size from 1,267 to 1,350 square feet of living area and ranging in age from 95 to 106 years old. Four comparables were each built on a concrete slab foundation, and one comparable features a full unfinished basement. Each dwelling has one bathroom, and four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$16,506 to \$19,506 or from \$12.66 to \$14.73 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,875. The subject property has an improvement assessment of \$22,375 or \$17.90 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 on the same block from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-03 dwellings of frame construction ranging in size from 1,190 to 1,312 square feet of living area and ranging in age from 95 to 98 years old. Each comparable features one full bathroom and a 1-car or a 2-car garage. One comparable has a full basement with finished area and the remaining dwellings each have a concrete slab foundation. The comparables have improvement assessments that range from \$21,634 to \$27,854 or from \$18.18 to \$21.23 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #4 due to not having a garage which is a feature of the subject property, and comparable #5 due to being of differing design/style dwelling than the subject. The Board also gave less weight to board of review comparable #3 based on its full finished basement, dissimilar to the subject's concrete slab foundation. The Board finds that the remaining comparables are most similar to the subject in location, design, age, dwelling size, and features. The best comparables in the record have improvement assessments ranging from \$16,900 to \$24,500 or from \$12.76 to \$19.22 per square foot of living area. The subject's improvement assessment of \$22,375 or \$17.90 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.

After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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

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: \_\_\_\_\_

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

AGENCY

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

APPELLANT

Ann Sugar Barton, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
53 W. Jackson Blvd.  
Suite 1622  
Chicago, IL 60604

COUNTY

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