



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

APPELLANT: Kate Ryan  
DOCKET NO.: 21-56357.001-R-1  
PARCEL NO.: 13-04-223-062-0000

The parties of record before the Property Tax Appeal Board are Kate Ryan, 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:** \$14,063  
**IMPR.:** \$28,912  
**TOTAL:** \$42,975

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 masonry construction with 1,183 square feet of living area which is approximately 71 years old. Features of the home include one bathroom, a full unfinished basement, central air conditioning, one fireplace, and a 1-car garage. The property has a 5,625 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 .05 to .34 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story dwellings of

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

masonry construction ranging in size from 1,093 to 1,253 square feet of living area and ranging in age from 69 to 72 years old. Each comparable features a full basement, two of which are finished with a formal recreation room; three comparables have central air conditioning; three comparables each have one fireplace; and each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$19,700 to \$22,452 or from \$17.76 to \$18.68 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 \$42,975. The subject property has an improvement assessment of \$28,913 or \$24.44 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within ¼ of a mile or 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 masonry construction ranging in size from 1,018 to 1,387 square feet of living area and ranging in age from 59 to 70 years old. Each comparable features 1 or 1½ baths, full unfinished basement, central air conditioning, and a 1-car or a 2.5-car garage. The comparables have improvement assessments that range from \$26,800 to \$33,900 or from \$24.44 to \$28.23 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 eight equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3 based on having finished basement area, dissimilar to the subject's unfinished basement, and comparables #2 and #5 based on lacking central air conditioning and a fireplace, both of which are features of the subject dwelling. The Board also gave less weight to board of review comparable #3 due to its significantly larger dwelling size and newer age relative to the subject. The Board finds that the remaining comparables are overall most similar to the subject in location, design, age, dwelling size, and features. The best comparables in the record have improvement assessments ranging from \$21,405 to \$30,437 or from \$17.93 to \$28.23 per square foot of living area. The subject's improvement assessment of \$28,913 or \$24.44 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 that the subject's improvement is equitably assessed and, therefore, no reduction in the subject's improvement 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: \_\_\_\_\_

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

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