



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

APPELLANT: Sharon Morris
DOCKET NO.: 21-56873.001-R-1 through 21-56873.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Sharon Morris, the appellant, by attorney Joel R. Monarch, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-56873.001-R-1	13-24-302-004-0000	15,625	24,563	\$40,188
21-56873.002-R-1	13-24-302-005-0000	15,625	143	\$15,768

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the 2021 tax year assessments for Property Identification Numbers (PIN) 13-24-302-004-0000 and 13-24-302-005-0000. 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 1,925 square foot frame building situated on a 6,250 square foot parcel located in Chicago of Jefferson Township, Cook County. The 129-year-old, class 2-11 property under the Cook County Real Property Assessment Classification Ordinance contained two bathrooms, a partial basement, and a two-car garage.

On the petition, the appellant contests the equity of the combined subject improvement assessment of \$24,706. Contending the overall assessment should be reduced to \$11.03 per improvement square foot, the appellant placed into evidence five class 2-11 properties within one block of the subject as potential comparators for assessment equity. These suggested comparables had buildings 113 to 137 years old, a full or partial basement, and a two-car garage. Additionally, the

appellant's selections ranged between 1,656 and 2,470 in living square footage and \$9.44 and \$12.00 per square foot in improvement assessment.

In response, the board of review countered that PIN 13-24-302-004-0000's subject improvement assessment of \$24,563, or \$12.76 per living square foot, was equitable in its "Notes on Appeal." The county board of review defended the \$40,188 assessment for PIN 13-24-302-004-0000 with four two-story frame structures within a quarter mile of the subject to show that PIN 13-24-302-004-0000 was uniformly assessed. The board of review's preferred comparators all featured no garage to a 2.5-car garage, a full or partial basement, and two to 3.5 bathrooms. These properties were 123 or 131 years in building age; between 1,858 and 2,002 square feet in living area; and between \$13.17 and \$18.15 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of documentation for the year in question of sufficiently similar properties with a high degree of proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

The attributes of board of review comparable #2 and appellant comparables #4 and #5 most closely align with those of the subject improvement in this record.¹ While the board of review did not include PIN 13-24-302-005-0000 in its assessment notes, the properties it submitted into evidence were sufficiently similar to the subject. Specifically, board of review comparable #2 contained slightly less living square footage but compensated for the difference with an extra full bathroom relative to the subject. Meanwhile, appellant comparables #4 and #5 both had larger improvements than the subject and otherwise identical attributes. Given the evidence in this record, the subject would be equitably assessed between \$11.47 and \$18.15 per improvement square foot. Because the \$12.76 per improvement square foot lands inside this equitable range, PTAB finds the appellant did not demonstrate assessment inequity by clear and convincing evidence and therefore a reduction in the assessment is not justified.

¹ PTAB notes inconsistencies between the appellant's description of the subject and the board of review's description. After holistically considering all evidence in the record, PTAB concludes the inconsistencies are immaterial to the outcome.

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:

February 17, 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

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