FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Janet Schwabe
DOCKET NO.: 21-56879.001-R-1
PARCEL NO.: 13-05-430-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Janet Schwabe, 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:

LAND:	$7,443
IMPR.:	$27,560
TOTAL:	$35,003

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 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 1,672 square feet frame structure on a 3,720 square feet lot in Chicago, Jefferson Township, Cook County. The 99-year-old home, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, featured two bathrooms, a full basement, and a two-car garage. The appellant based the appeal on assessment equity evidence.

Arguing the $27,560 subject improvement assessment is inequitable, the appellant contends the rate should be lowered to $12.57 per improvement square foot to be on par with those of similar properties. To show nonuniformity, the appellant offered five class 2-11 properties within three blocks of the subject with improvement assessments between $10.84 and $14.29 per living square foot. The appellant's suggested comparables featured a 1.5- or two-car garage, two to three bathrooms, and a full basement. These potential comparators varied from 99 to 114 years in building age and from 1,537 to 1,935 square feet in improvement size.

The board of review countered that the subject improvement assessment of $27,560, or $16.48 per living square foot, was equitable in its "Notes on Appeal." In defense of the $35,003 total subject assessment, the county board of review nominated four buildings within a quarter mile of the subject as equity comparables. The board of review's preferred comparators all featured a full basement, a two-car garage, and two or three bathrooms. These properties were 97 to 103 years in building age; 1,628 or 1,892 square feet in living area; and $16.81 or $17.54 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 assessment documentation for the year in question of similarly situated properties with compelling 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 fell short of satisfying this burden of proof.

As the properties most similar to the subject improvement in living square footage, board of review comparables #1, #2, and #4 dictate the range of equitable assessments for the subject. Each of these comparators differed marginally from the subject in improvement size but otherwise exactly matched the subject's attributes. As such, based on these comparators, the subject improvement would be equitably assessed around $17.54 per living square foot. Because the subject assessment of $16.48 per improvement square foot falls below the recommended equitable improvement assessment for the subject, PTAB concludes the appellant did not demonstrate inequitable assessment by clear and convincing evidence and a reduction commensurate with the appellant's request 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: 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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