FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Linda Shekut
DOCKET NO.: 21-56880.001-R-1
PARCEL NO.: 13-26-414-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Linda Shekut, 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:	$14,000
IMPR.:	$45,955
TOTAL:	$59,955

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) contesting 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

A 3,300 square feet, two-story masonry dwelling on a 4,000 square feet parcel in Chicago, Jefferson Township, Cook County comprises the subject property. The 124-year-old building, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, a two-car garage, and a full basement. The appellant based the appeal on assessment equity evidence.

Contesting the equity of the $45,955 subject improvement assessment, the appellant requests the Property Tax Appeal Board (PTAB) decrease the assessment to $12.17 per improvement square foot to remain on par with similar properties. To strengthen this argument, the appellant placed into evidence six class 2-11 properties in the subject's neighborhood as comparators for assessment equity. These suggested comparables included two to four bathrooms, a full basement, and a one- to 3.5-car garage. Additionally, the appellant's selections spanned 96 to 124 years in building age;

2,270 to 4,337 square feet in improvement space; and $10.20 to $13.26 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $45,955, or $13.93 per living square foot, was equitable in its "Notes on Appeal."[1] In defense of the $59,955 total subject assessment, the county board of review proposed four two-story masonry buildings within a quarter mile of the subject. The county board of review's preferred comparators included two to 3.5 bathrooms, a full or partial basement, and a one- or two-car garage. These properties were between 110 and 123 years in building age; 2,700 and 3,144 in living square footage; and $15.31 and $20.00 per 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 did not overcome this burden of proof.

Board of review comparables #3 and #4 and appellant comparable #4 most resemble the subject improvement and therefore provide the best evidence of assessment equity. Board of review comparables #3 and #4 lacked some of the subject's living area, though board of review comparable #3 mitigated the deficiency with an extra half bathroom. Meanwhile, appellant comparable #4 somewhat compensated for its smaller improvement with two fireplaces. Based on this record, the subject improvement would be equitably assessed between $13.06 and $20.00 per living square foot. Because the $13.93 per square foot subject improvement assessment is between these two poles, PTAB concludes the appellant did not show by clear and convincing evidence that an equitable reduction in the assessment is justified.

---

[1] PTAB observes that in its "Notes on Appeal" for "22-56880," the county board of review referenced a 2023 assessment decision—despite the appellant's provision of the 2022 assessment decision for the 2021 tax year. Because the board of review's submission is otherwise consistent with a challenge to a 2021 tax assessment (rather than a 2022 assessment), PTAB accordingly adopts the total assessment value reflected in the decision for the 2021 tax year, minor discrepancies in the "Notes on Appeal" notwithstanding.

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

AGENCY

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

APPELLANT

Linda Shekut, by attorney:
Joel R. Monarch
Attorney at Law
29 East Madison Street #1516
Chicago, IL 60602

COUNTY

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