



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

APPELLANT: Bradley Reeg
DOCKET NO.: 21-56886.001-R-1
PARCEL NO.: 13-26-427-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bradley Reeg, 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 *A Reduction* in the Cook County Board of Review's assessment of the property is warranted. The proper assessed valuation of the property is:

LAND: \$12,428
IMPR.: \$33,098
TOTAL: \$45,526

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 2,546 square feet, two-level masonry building on a 3,550 square feet parcel in Chicago, Jefferson Township, Cook County comprises the subject property. The 118-year-old, class 2-11 dwelling under the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, a one-car garage, and a slab foundation.

The appellant pleads assessment inequity as the basis of the appeal. Contending the assessment should be lowered to \$17.32 per improvement square foot to achieve uniform assessment, the appellant presented eight class 2-11 residences within three blocks of the subject with improvement assessments between \$11.40 and \$13.10 per living square foot. The appellant's suggested comparables featured two or three bathrooms, a one- or two-car garage, and a full basement. These potential comparator improvements were between 104 to 129 years in building age and 2,466 to 2,972 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$57,565, or \$22.61 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$69,993 total subject assessment, the county board of review selected four two-story improvements in the subject’s subarea as equity comparables. The board of review’s preferred comparators all featured a one- or two-car garage, two or three bathrooms, and a full basement. These properties ranged from 102 to 128 years in building age; from 1,889 to 2,266 square feet in living area; and from \$21.62 to \$23.58 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 unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments 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 process should comprise 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 overcame this burden of proof.

In this record, the board of review submitted properties that deviated from the subject improvement size by at least 280 square feet. Because these properties substantially matched the subject’s attributes and were within 80 square feet of the subject’s living area, appellant comparables #3, #4, and #8 establish the range of equitable assessments for the subject improvement. Appellant comparable #8 was slightly inferior to the subject improvement with less living space, though it did have a better basement. Appellant comparable #4 similarly had less livable area but more than compensated for the marginal difference with a larger garage, better basement, and two fireplaces. Finally, appellant comparable #3 outshone the subject in living square footage, full basement, and two-car garage. Given these comparators, the range of equitable assessments for the subject runs from \$12.52 to \$13.10 per living square foot. Because the subject’s \$22.61 per improvement square foot assessment exceeds the high end of this range, PTAB finds the appellant proved assessment inequity by clear and convincing evidence that the subject assessment was inequitable. Accordingly, a reduction in the subject improvement assessment to \$13.00 per living square foot for a total subject assessment of \$45,526 is merited.

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

AGENCY

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