



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

APPELLANT: Felicia Wilson
DOCKET NO.: 21-57673.001-C-1
PARCEL NO.: 20-18-400-001-0000

The parties of record before the Property Tax Appeal Board are Felicia Wilson, the appellant; 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: \$ 6,993
IMPR.: \$84,449
TOTAL: \$91,442

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 109-year-old, six residential and two commercial unit building. The property has a 77 square foot site and is located in Lake Township, Cook County. The subject is classified as a class 3-18 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on two suggested equity comparables with the initial filing and four additional comparables with the second filing. The appellant also requested that the subject's land value be reduced from \$6,993 or \$0.90 per square foot, to \$5,400 or \$0.69 per square foot of land. After the hearing notice was sent out, the appellant also submitted income and profit and loss information.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,442. The subject property has an improvement assessment of \$84,449. The board of review did not provide any evidence in support of the current assessment.

At hearing, the appellant reiterated her inequity argument and stated that she did not submit any sales comparables because there were none in the subject's area. The appellant argued that she pays too much in taxes compared to larger units in the area. The Board of review rested on the evidence submitted.

Conclusion of Law

The Board gives no weight to appellant's argument that her final tax bill is higher than other larger comparables because the Board's jurisdiction is limited to the subject's assessment, and final tax bills take into account factors in addition to the assessment. The Board also gives no weight to appellant income and profit and loss information because it was submitted after the evidentiary period was closed.

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 Board finds that the appellant submitted conflicting building square footage for the subject property with the different filings. As such, the Board is unable to determine the correct building square footage. Furthermore, the appellant failed to provide building square footage or calculate the per square foot assessment of the four equity comparables that she submitted. Based on this evidence, the Board finds that there is insufficient evidence to justify a reduction in the subject's assessment.

The Board also finds that the appellant failed to provide sufficient evidence to justify the reduction in land value that she requested. The Board finds that all of the appellant's comparables were at the subject's land value. Based on this record, the Board finds that to reduction in the subject's land value is not 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: _____

February 18, 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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