



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

APPELLANT: Robert Kinsloe
DOCKET NO.: 22-32085.001-R-1
PARCEL NO.: 13-13-212-031-0000

The parties of record before the Property Tax Appeal Board are Robert Kinsloe, 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 **A Reduction** 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: \$8,640
IMPR.: \$35,000
TOTAL: \$43,640

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160), challenging the assessment for the 2022 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 two-story, 108-year-old, single-family dwelling of frame and masonry construction with 1,602 square feet of living area. Features of the home include central heat, an unfinished basement, and a one-car garage. The property has a 3,600-square-foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant's petition lists seven equity comparables. These properties have either frame, frame and masonry, or masonry construction. They range: in age from 74 to 113 years old; in size from 1,440 to 2,075 square feet of living area; and in improvement assessment from \$16.28 to \$22.86 per square foot of living area. The appellant also submitted a grid listing these seven comparables as well as an additional 13 properties. This grid included the comparables' address, parcel number, total assessment, square footage, construction, condition, location, and notes on the properties. The

appellant did not breakout the land and improvement assessments from the total assessment. The petition discloses the subject is an owner-occupied residence.

The appellant submitted a letter explaining that in 2017, the subject's assessment was \$37,222, and in 2018, his assessment was almost doubled, 93% to \$71,730. When it was appealed, it was reduced to \$55,453, \$52,054 in 2019, and \$47,369 in 2020 due to the COVID-19 reduction. He further described that in just five years, his property assessments have doubled, even though he has not done any major improvements to his home. In addition, the appellant submitted a list of the five comparables used by the board of review at the county level appeal and argued their lack of comparability.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the subject of \$61,298. The subject property has an improvement assessment of \$52,658 or \$32.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. These properties are described as two-story dwellings of either frame and masonry, frame, or masonry construction. They range: in age from 98 to 132 years old; in size from 1,480 to 1,976 square feet of living area; and in improvement assessment from \$33.36 to \$39.27 per square foot of living area.

In rebuttal, the appellant stated that the board of review's comparables are not comparable to his property. The appellant submitted the MLS listing of the four comparables used by the board of review and stated they included detailed information about the property updates and conditions that show the three most recent sales of the board of review comparables are not comparable to his property.

At the hearing, the appellant stated that the comparables he submitted are true indicators of a much fairer assessment of his home. The board of review rested on its evidence.

Conclusion of Law

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); 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 conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #5, #6, and #7. These comparables ranged in improvement assessment of \$16.28 to \$21.73 per square foot of living area. The subject's improvement assessment of \$35.41 per square foot of living area falls above the range established by the best comparables in this record. The

appellant's comparables were closer to the subject's property. These comparables were selected due to similarities in living area square footage, number of stories, location, age, and/or construction type. The Board finds that the appellant did demonstrate by clear and convincing evidence that the subject was inequitably assessed and, therefore, a reduction in the subject's assessment is 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

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: _____

April 15, 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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