



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

APPELLANT: JCA Fund 11, LLC
DOCKET NO.: 22-35167.001-R-1
PARCEL NO.: 13-14-405-004-0000

The parties of record before the Property Tax Appeal Board (PTAB) are JCA Fund 11, LLC, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC in Oakbrook Terrace; 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: \$15,500
IMPR: \$26,500
TOTAL: \$42,000

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 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

A 2,841 square feet, two-story masonry structure perched on a 3,100 square feet lot in Chicago, Jefferson Township, Cook County constitutes the subject property. The 109-year-old,¹ class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance included three bathrooms, no air conditioning, no garage, and a full basement.

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to \$5.69 per improvement square foot to be equitable. To show the subject was not uniformly assessed, the appellant volunteered four class 2-11 improvements within 1.1 miles of the subject as assessment benchmarks. The appellant's proposed comparators featured

¹ The appellant supplied internally inconsistent information regarding the subject improvement's age. After holistically considering all the evidence, the Property Tax Appeal Board (PTAB) finds the discrepancy immaterial to the ultimate outcome.

a two- to four-car garage, no air conditioning except in property #3, three to five bathrooms, and a full or partial basement. These 97- to 121-year-old buildings were 3,571 to 5,048 in living square footage and \$4.74 to \$6.16 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$26,500, or \$9.33 per living square foot. In defense of the \$42,000 total subject assessment, the board of review introduced into evidence four masonry buildings on the subject’s block as equity comparables. The county board of review’s selections featured a full basement, two bathrooms, no air conditioning, and no garage to a two-car garage. These 105-year-old improvements all contained 2,580 square feet and were assessed at \$9.46 or \$9.79 per living square foot.

Prior to the scheduled hearing before PTAB, the parties agreed to waive hearing and have the case decided based on the written submissions.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, appellants 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of demonstrably similar 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 this burden of proof.

In this record, the appellant submitted no property into evidence that was within 729 square feet of the subject improvement’s living area or within .4 miles of the subject property. By contrast, board of review comparables #1 through #3 were all on the subject’s block *and* mitigated their lack of 261 square feet of the subject’s area with garage space. Based on these most comparable properties in evidence, the subject improvement would be equitably assessed at \$9.46 per living square foot. Because the subject’s \$9.33 per improvement square foot assessment is below that of its nearest comparators on record, PTAB concludes the appellant did not prove assessment inequity with clear and convincing evidence and a reduction in the assessment is not 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: _____

July 21, 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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