



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

APPELLANT: Jason & Jesse Howard  
DOCKET NO.: 22-35647.001-R-1  
PARCEL NO.: 09-14-411-006-0000

The parties of record before the Property Tax Appeal Board are Jason & Jesse Howard, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$18,498  
**IMPR.:** \$18,500  
**TOTAL:** \$36,998

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 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 1-story dwelling of masonry exterior construction with 1,636 square feet of living area. The dwelling is approximately 68 years old. Features include a full basement, two fireplaces, and a 1.5-car garage. The property has an 18,225 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of appeal. In support of this argument, the appellants submitted information on three equity comparables that are located within a different neighborhood code than the subject property and from 1.5 to 2.1 miles from the subject. The comparables are improved with 1-story or 1.5-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,228 to 1,706 square feet of living area. The homes range in age from 68 to 75 years old. Each comparable has a full

basement with the finished basement area reported as "N/A" and a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$10,674 to \$15,338 or from \$8.69 to \$9.06 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,998. The subject property has an improvement assessment of \$18,500 or \$11.31 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 that are located within the same assessment neighborhood code as the subject. The comparables are either located on the same block and street or ¼ of mile from the subject. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,468 to 1,604 square feet of living area. The homes range in age from 65 to 68 years old. Three comparables each have a full basement, two of which have finished area, and one comparable has a slab foundation. Three comparables each have central air conditioning. Each comparable has one or two fireplaces and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$17,000 to \$24,818 or from \$11.53 to \$15.81 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables which are each located in a different assessment neighborhood code and over 1.5 miles from the subject. These comparables are also less similar to the subject in dwelling size than other comparables in this record and/or have a dissimilar 1.5-story design, in contrast to subject's 1-story design. The Board also gives less weight to board of review comparable #2 which lacks a basement foundation, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3, and #4 which are more similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in overall other features which would require appropriate adjustments to these comparables to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$17,944 to \$24,818 or from \$11.53 to \$15.81 per square foot of living area. The subject's improvement assessment of \$18,500 or \$11.31 per square foot of living area falls within the range established by the comparables in this

record on an overall value basis and below the range on a per square foot basis. Based on the equity evidence in this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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



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: \_\_\_\_\_

August 19, 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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