FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: PB Chicago Realty
DOCKET NO.: 22-35996.001-R-1
PARCEL NO.: 16-02-102-028-0000

The parties of record before the Property Tax Appeal Board are PB Chicago Realty, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	$4,742
IMPR.:	$42,648
TOTAL:	$47,390

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 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 two improvements. Improvement #1 is a class 2-11, two-story dwelling of masonry construction, approximately 128 years-old, containing 2,460 square feet of living area. Improvement #2 is a class 2-11 dwelling containing 1,917 square feet of living area. The property is on a 3,952 square foot lot in West Chicago Township, Chicago, Cook County. Features of improvement #1 include two full bathrooms and a full finished basement.

The appellant contends assessment inequity for improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are two-story, class 2-11 buildings of masonry or frame construction ranging in age from 118 to 138 years-old. The comparables range in size from 2,268 to 2,628 square feet of living area and in improvement assessment from $8.58 to $9.76 per square foot of living area. All have full

basements. The comparable properties range in distance to the subject from 0.09 to 0.4 miles. Based on this evidence, the appellant is requesting an assessment amount of $27,469.

The board of review submitted its "Board of Review Notes on Appeal" stating the total assessment for the subject property as $47,391. In the Notes on appeal, the board of review states that the property contains two class 2-11 improvements: the 2,460 square foot structure which is the subject of the appellant's petition and has an allocated improvement assessment of $9.04 per square foot of living area; and a 1,974 square foot structure which has an allocated improvement assessment of $20.39 per square foot of living area.

In support of its contention for the correct assessed value, the board of review submitted information on four equity comparables. On its equity grid, information on the subject property is blacked-out but the information on the comparable properties is present. The four comparables offered by the board of review are two-story structures of frame or masonry construction, ranging in age from 113 to 138 years-old and ranging in size from 2,346 to 2,544 square feet of living area. They have improvement assessments from $10.82 to $16.99 per square foot of living area. All have full basements and two have garages. The board of review reports that three of its comparables are within a quarter-mile of the subject property and one is on the same block.

In rebuttal, the appellant submitted a grid listing all the comparables and argues that the appellant comparables are the best. The appellant listed the differences between the subject and the board of review comparables.

The Board conducted a hearing on the appellant's petition by teleconference on August 27, 2026. The appellant was represented by attorney Jessica Hill-Magiera and the board of review was represented by Mario Casciaro and John Lartz. Mr. Casciaro testified that the subject property has two improvements. He did not specify what the second improvement was nor did he refer to any evidence in the record. Ms. Hill-Magiera responded that she is using the Cook County Assessor numbers for square feet of living area. The Administrative Law Judge requested that the board of review provide information on the second improvement and ordered that the record be kept open for that purpose. On August 30, Mr. Casciaro submitted supplemental information from Cook County Assessor records on the subject property showing that it has a second improvement. The second improvement is a ninety-year-old, two-story, two-unit, class 2-11 structure of masonry construction with 1,974 square feet of living area and a full basement.

Conclusion of Law

The taxpayer asserts 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 require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003). When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). The

Board finds the appellant **did not** meet this burden of proof and a reduction in the subject's assessment **is** warranted.

The Board finds that there is credible evidence that the subject property contains two class 2-11 residential buildings – the 2,460 square foot structure addressed in the appellant's petition and a 1,974 square foot structure. The Board finds the best evidence of assessment equity for improvement #1 to be the appellant's comparables #3, #4, #6 and #7 and the board of review's comparables #2 and #3. The remaining comparables are given less weight due to differences in construction and/or size. These comparables have improvement assessments from $9.02 to $13.89 per square foot of living area. In comparison, improvement #1's allocated improvement assessment of $9.04 per square foot of living area is within the range of the best comparables in the record. Based on this record the Board finds the appellant **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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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

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