



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

APPELLANT: Samuel Stewart  
DOCKET NO.: 22-37385.001-R-1  
PARCEL NO.: 13-35-407-002-0000

The parties of record before the Property Tax Appeal Board are Samuel Stewart, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd., 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:** \$10,425  
**IMPR.:** \$53,542  
**TOTAL:** \$63,967

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 a two-story dwelling of frame exterior construction with 2,081 square feet of living area. The dwelling is approximately 1 year old. Features of the home include a full basement with finished area, central air conditioning, 2 full bathrooms, and a two-car garage. The property has a 3,475 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on five equity comparables along with property characteristics sheets that were examined to update the ages and/or bathroom counts of the comparable properties. The comparables are located in the same neighborhood code as the subject. The comparables consist of class 2-78 two-story dwellings of

frame, masonry or frame and masonry exterior construction and which are 1 to 32 years old. The comparables range in size from 2,052 to 2,184 square feet of living area. Four comparables have full basements, three with finished area, and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, 1½ to 4½ bathrooms, and a 1.5-car or a 2-car garage. Comparable #5 has a fireplace. The comparables have improvement assessments ranging from \$24,420 to \$47,725 or from \$11.73 to \$23.26 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$28,717 or \$13.80 per square foot of living area reflecting the median of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,967. The subject property has an improvement assessment of \$53,542 or \$25.73 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 located in the same neighborhood code and same tax block, subarea, or ¼ of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of frame exterior construction that are 1 year old. The homes range in size from 2,081 to 2,352 square feet of living area. Features include full or partial basements with finished area, central air conditioning, 1 to 3½ bathrooms, and three comparables each have a two-car garage and a fireplace. The comparables have improvement assessments ranging from \$58,605 to \$72,500 or from \$28.53 to \$34.84 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2, #4 and #5, due to differing ages, differing foundation type, and/or lack of basement finish when compared to the subject. The Board has given reduced weight to board of review comparable #1, due to its significantly differing dwelling size, approximately 13% larger than the subject dwelling.

The Board finds the best evidence of assessment equity in the record to be appellant's comparables #1 and #3 as well as board of review comparables #2, #3 and #4, as these homes have the same classification, neighborhood code, similar dwelling sizes, ages, and foundation types to the subject. The homes are also similar to the subject in air conditioning and four are

similar to the subject garage capacity. Adjustments to the comparables are necessary for differences in bathroom count when compared to the subject. Finally, board of review comparable #2, which is nearly identical to the subject in most respects, lacks a garage which suggests an upward adjustment would be necessary to make it more equivalent to the subject. These best comparables have improvement assessments ranging from \$24,420 to \$72,500 or from \$11.73 to \$34.84 per square foot of living area. The subject's improvement assessment of \$53,542 or \$25.73 per square foot of living area is within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, 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.

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Chairman



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Member



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Member



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Member

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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 15, 2025



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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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