FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Dower
DOCKET NO.: 22-39731.001-R-1
PARCEL NO.: 13-36-205-011-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Dower, the appellant, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; 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:	$9,657
IMPR.:	$33,200
TOTAL:	$42,857

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 1,928 square feet masonry structure on a 2,146 square feet lot in Chicago, West Chicago Township, Cook County constitutes the subject property. The 105-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance included two bathrooms, no air conditioning, a two-car 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 $3.23 per improvement square foot to be equitable. To show subject assessment nonuniformity, the appellant presented information on six class 2-11 properties within .65 miles of the subject. These suggested comparables each included no garage to a two-car garage, air conditioning in property #4 only, a full basement, and two to six bathrooms. The appellant's selections were 103 to 132 years in building age; 2,178 to 6,204 square feet in living area; and $3.23 to $13.10 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $33,200, or $17.22 per living square foot, was equitable in its "Notes on Appeal." In defense of the $42,857 total subject assessment, the county board of review proposed four two-story improvements in the subject's subarea as equity comparables. The board of review's preferred comparators all featured a full basement, a 1.5- or two-car garage, no air conditioning, and two or three bathrooms. These properties were 107 to 128 years in building age; 1,936 to 1,980 square feet in living area; and $17.44 to $20.98 per living square foot in improvement assessment.

At hearing, the appellant highlighted that the board of review had reduced the assessment of the subject property in both 2022 and 2023, years in the same assessment period. The appellant then argued the appellant comparables were clear and convincing evidence of assessment inequity because they were all on the same block as the subject. The board of review responded that the fact the board of review may have reduced the subject assessment in tax years 2022 and 2023 is irrelevant to the instant appeal because the record is silent as to the bases of those reductions. As such, the board of review asked that the matter be decided on the submitted evidence and that the Property Tax Appeal Board adhere to Standing Order No. 3 if applicable.

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 unequal treatment in the assessment is the basis of a property tax appeal, 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 comprise assessment documentation for the year in question of similarly situated 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 did not surmount this burden of proof.

In this record, the appellant submitted no property within 249 square feet of the subject's living area. By contrast, all of the board of review's comparables were within 52 square feet of the subject improvement's size. Therefore, as the properties most similar to the subject improvement's area, board of review comparables #1, #2, and #4 serve as the best evidence of assessment equity on record. These comparators all featured more living space than the subject, which mitigated the slightly smaller garage in comparable #1 and fewer bathrooms in comparables #1 and #2. Because the subject's $17.22 per improvement square foot assessment is below the comparators' $18.99 to $20.98 per living square foot assessments, PTAB finds a subject assessment reduction 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: September 15, 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

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