



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

APPELLANT: Eloise Landa  
DOCKET NO.: 22-39808.001-R-1  
PARCEL NO.: 17-05-117-032-0000

The parties of record before the Property Tax Appeal Board are Eloise Landa, the appellant(s), by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. 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 **A Reduction** 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:** \$18,000  
**IMPR.:** \$99,281  
**TOTAL:** \$117,281

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. The front improvement is a two-story multi-unit dwelling of masonry construction with 3,925 square feet of living area. Features of the home include a full basement and central air conditioning. The back improvement is a two-story, multi-unit dwelling of masonry construction with 1,558 square feet of living area. The improvements are approximately 123 years old. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the basis of the appeal. The appellant submitted evidence, including a board of review decision letter dated June 15, 2023, that shows the total assessment for the subject property as \$131,808. The subject property has a total improvement assessment of \$113,808. As stated, the subject property consists of two

improvements. The front improvement of 3,925 square feet has an improvement assessment of \$70,729 or \$18.02 per square foot of living area. The back improvement of 1,558 square feet has an improvement assessment of \$43,079 or \$27.65 per square foot of living area. The land assessment is \$18,000.

In support of this argument on assessment inequity for the front improvement the appellant submitted information on five class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.3-mile radius of the subject. The improvements ranged: in age from 25 to 133 years; in size from 3,720 to 4,083 square feet of living area; and in improvement assessment from \$13.92 to \$17.99 per square foot of living area.

In support of the argument of assessment inequity for the back improvement the appellant submitted information on five class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.8-mile radius of the subject. The improvements ranged: in age from 131 to 143 years; in size from 1,520 to 1,880 square feet of living area; and in improvement assessment from \$20.49 to \$24.41 per square foot of living area. The appellant disclosed that this is not an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

In the Residential Appeal form the appellant checked the box relating that a basis of the appeal was contention of law. The appellant did not submit a brief to support that contention.

The board of review submitted its "Board of Review Notes on Appeal" but did not disclose the correct assessment of the subject. Instead, the board of review listed the assessment for a substitute PIN. The Cook County Board of Review 2022 Assessed Valuations decision indicates that the total assessment for the subject property is \$131,808. The board of review substituted another PIN and supplied comparables to the appellant's front improvement. In support of its contention of the correct assessment the board of review submitted information relative to the front improvement on three class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The improvements ranged: in age from 123 to 138 years; in size from 3,623 to 4,554 square feet of living area; and in improvement assessment from \$12.86 to \$19.95 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As to the front improvement the parties submitted eight equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of

assessment equity to be appellant's comparables #1, #2, #3, and #5. Appellant's comparables #1, #2, #3, and #5 were similar to the subject in age, size, and central air conditioning. As to the back improvement the parties submitted five equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #4, and #5. Appellant's comparables were similar to the subject in age, size, and central air conditioning. The chosen comparable properties for the front improvement were similar to the subject and had improvement assessments that ranged from \$13.92 to \$17.99 per square foot of living area. The subject's improvement assessment of \$18.02 per square foot of living area falls above the range established by the best comparable properties in this record. The chosen comparable properties for the back improvement were similar to the subject and had improvement assessments that ranged from \$20.49 to \$24.41 per square foot of living area. The subject improvement assessment of \$27.65 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Eloise Landa, by attorney:  
Daniel J. Farley  
Law Offices of Terrence Kennedy Jr.  
180 North LaSalle Street  
Suite 2650  
Chicago, IL 60601

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602