



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

APPELLANT: Eloise Landa
DOCKET NO.: 22-39810.001-R-1
PARCEL NO.: 17-05-117-050-0000

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.: \$125,947
TOTAL: \$143,947

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 improvement on the front of the property is a three-story multi-unit dwelling of masonry construction with 5,604 square feet of living area. Features of the building include a full basement and central air conditioning. The improvement on the back of the property is a single-family dwelling of masonry construction with 1,176 square feet of living area. Features include a full basement and central air conditioning. Both dwellings are approximately 133 years old. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The front subject improvements is classified as a class 2-11 property and the back improvement is classified as a 2-03 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. In support of this argument 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 2.2-mile radius of the subject. The improvements ranged: in age from 103 to 131 years; in size from 5,004 to 6,102 square feet of living area; and in improvement assessment from \$10.49 to \$13.48 per square foot of living area. In support of this argument for the back improvement the appellant submitted information on four class 2-03 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.7-mile radius of the subject. The improvements ranged: in age from 129 to 135 years; in size from 1,054 to 1,317 square feet of living area; and in improvement assessment from \$32.00 to \$37.88 per square foot of living area.

The appellant argued contention of law as another basis of the appeal but did not submit a legal brief in support of this argument. 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,920. The subject property has an improvement assessment of \$133,920. In support of its contention of the correct assessment the board of review submitted information on four class 2-11 equity comparable properties with varying degrees of similarities to the subject, two of which are located within a ¼-mile radius of the subject while the others were either on the same block or in the same subarea as the subject. The improvements ranged in age from 130 to 136 years; in size from 5,148 to 6,417 square feet of living area; and in improvement assessment from \$20.09 to 24.86 per square foot of living area. In the "Notes on Appeal" the board of review acknowledges two improvements on the property but added the square footage of the improvements together to arrive at a price per square foot for both improvements combined. 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). As to the front improvement the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for the front improvement is not warranted. As to the back improvement the Board finds that the appellant did meet this burden of proof and a reduction in the subject's assessment for the back improvement is warranted.

As to the front improvement the parties submitted nine equity comparable properties for the Board's consideration in determining assessment equity. After considering all the comparable properties submitted by the parties for the front improvement the Board finds that the comparable properties submitted by the parties lacked sufficient similarities with subject to allow a thorough analysis to determine if the subject was inequitably assessed. Only one of the five

suggested comparables by the appellant was within 0.7-miles of the subject, the others being up to 2.2 miles from the subject. The board of review's suggested comparables for the front improvement were either much larger or smaller in square feet of living area than either the front improvement or both the front and back improvements combined.

As to the front improvement it is ultimately the appellant's burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's front improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified.

As to the back improvement the appellant submitted four equity comparable properties for the Board's consideration in determining assessment equity. Since the board of review combined the square footage of the front and back improvements for their analysis, the Board finds that the board of review failed to provide discernable comparables for the back improvement on the subject property. The Board finds the best evidence of assessment equity for the back improvement to be appellant's comparables #1, #2, #3, and #4. Appellant's comparables for the back improvement are similar to the subject in age, size, full basement, and central air conditioning. One of these comparables had the same number of bathrooms as the subject while the others had one full bathroom fewer. These comparables had from a one- to a two-car garage while the subject had no garage. These appellant's comparable properties for the back improvement were similar to the subject and had improvement assessments that ranged from \$32.00 to \$37.88 per square foot of living area. The subject's improvement assessment of \$41.99 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 back 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:

April 21, 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

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