



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

APPELLANT: Marcia Goodman  
DOCKET NO.: 22-47101.001-R-1  
PARCEL NO.: 20-14-207-016-0000

The parties of record before the Property Tax Appeal Board are Marcia Goodman, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C., 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:** \$26,425  
**IMPR.:** \$69,207  
**TOTAL:** \$95,632

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 masonry exterior construction with 2,730 square feet of living area. The dwelling is approximately 113 years old. Features of the home include a full basement with a recreation room,<sup>1</sup> 2½ bathrooms, central air conditioning, a fireplace and a two-car garage. The property has a 5,285 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-06 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 this argument, the appellant submitted information on six equity comparables located in the same neighborhood code as the subject and from .85 of a mile to

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<sup>1</sup> Although the appellant did not report finished basement area, the appellant did not refute this assertion by the board of review with any rebuttal filing.

1.21-miles from the subject. The comparables consist of class 2-06 two-story dwellings of frame and masonry exterior construction that range in age from 83 to 137 years old. The homes range in size from 2,788 to 3,128 square feet of living area. Each comparable has a full unfinished basement, 2 ½ or 3 bathrooms. Comparable #6 has central air conditioning, and four dwellings each have a fireplace. Three comparables have from 1.5-car to 3-car garages. The comparables have improvement assessments ranging from \$33,501 to \$60,380 or from \$10.71 to \$21.05 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$44,389 or \$16.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,632. The subject property has an improvement assessment of \$69,207 or \$25.35 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 as the subject and either in the same tax block or within ¼ of a mile from the subject. The comparables consist of either class 2-06 or class 2-10 two-story dwellings of masonry exterior construction that range in age from 113 to 118 years old. The homes range in size from 3,092 to 3,250 square feet of living area. Each comparable has a full or partial basement, two of which have recreation rooms. Features include three or four full bathrooms and two homes each have a half-bath. Three dwellings have central air conditioning, and each dwelling has one to three fireplaces. The comparables have improvement assessments ranging from \$70,936 to \$95,625 or from \$22.66 to \$30.93 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3, #4 and #6, each of which are located more than a mile distant from the subject. In addition, appellant's comparable #1 along with board of review comparables #1 and #2 are each significantly larger than the subject dwelling and have been given reduced weight.

While none of the comparables are particularly similar to the subject in multiple respects, on this record, the Board finds the best evidence of assessment equity to be appellant's comparables #2 and #5 as well as board of review comparables #3 and #4, which are most similar to the subject in location, design, and dwelling size. Each of these four comparables necessitate upward adjustments to account for the lack of basement finish and/or the lack of a garage, both of which

are features of the subject. Additional adjustments are necessary for differences in bathroom count as well. These comparables have improvement assessments ranging from \$37,490 to \$95,625 or from \$13.39 to \$30.93 per square foot of living area. The subject's improvement assessment of \$69,207 or \$25.35 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis, despite that the subject has several superior features to these best comparables such as finished basement area, central air conditioning and a two-car garage.

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 for differences in features 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

Member

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Member

Member

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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: \_\_\_\_\_

November 19, 2024  
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\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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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