



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

APPELLANT: Bernice & Vincent Johnson  
DOCKET NO.: 22-47703.001-R-1  
PARCEL NO.: 20-10-226-029-0000

The parties of record before the Property Tax Appeal Board are Bernice & Vincent Johnson, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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:** \$8,064  
**IMPR.:** \$18,982  
**TOTAL:** \$27,046

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story townhome of masonry construction with 2,128 square feet of living area. The dwelling is approximately 124 years old. The subject features one bathroom, a fireplace, and a full unfinished basement.<sup>1</sup> The property has a 2,304 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity in improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within 1 mile from the subject and within the same assessment neighborhood code as the

---

<sup>1</sup> Some descriptive information was drawn from the information submitted by the board of review and not refuted by the appellants.

<sup>2</sup> Old style row house (townhome), over 62 years of age.

subject property. The comparables consist of 2-story, class 2-10 townhomes of masonry construction ranging in size from 1,948 to 2,344 square feet of living area. The comparables range in age from 122 to 140 years old. The comparables feature from one to three full bathrooms and a full basement, however the appellants did not disclose whether the basements were finished. The comparables have improvement assessments ranging from \$11,015 to \$11,835 or from \$4.70 to \$5.78 per square foot of living area. The appellants' evidence also includes property information sheets for each comparable property. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,046. The subject has an improvement assessment of \$18,982 or \$8.92 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 within the same block as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-10 townhomes of masonry construction ranging in size from 2,010 to 2,400 square feet of living area. The comparables are either 119 or 123 years old and each comparable features one or two bathrooms and a full unfinished basement. Comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$26,264 to \$29,281 or from \$12.15 to \$13.94 per square foot of living area.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables due to lack of descriptive information regarding the basement finishes, thus rendering a meaningful comparative analysis with the subject property less reliable. The Board also gave less weight to board of review comparable #4 based on its significantly larger dwelling size relative to the subject dwelling. The Board finds the best evidence of equity in assessment to be board of review comparables #1, #2, and #3 which are overall most similar to the subject in location, age, design, dwelling size, and unfinished basements. The most similar comparables in the record have improvement assessments ranging from \$26,264 to \$28,028 or from \$12.15 to \$13.94 per square foot of living area. The subject's improvement assessment of \$18,982 or \$8.92 per square foot of living area falls below the range established by the most similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the

subject's improvement is inequitably assessed and, therefore, 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.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: July 15, 2025

\_\_\_\_\_  
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

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

APPELLANT

Bernice & Vincent Johnson, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

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