



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

APPELLANT: Aunya Stephens
DOCKET NO.: 22-50971.001-R-1
PARCEL NO.: 20-02-314-020-0000

The parties of record before the Property Tax Appeal Board are Aunya Stephens, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$12,075
IMPR.: \$22,925
TOTAL: \$35,000

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 2-story townhome of frame and masonry construction with 2,721 square feet of living area. The dwelling is approximately 133 years old. The subject features 1 ½ baths, two fireplaces, and a full unfinished basement. The property has a 3,450 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located from .18 to .32 of a mile and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-10 townhomes of masonry construction

¹ Old style row house (townhome), over 62 years of age.

ranging in size from 2,344 to 2,925 square feet of living area. The comparables range in age from 121 to 131 years old. Each comparable features either two or three full bathrooms, a full unfinished basement, and a fireplace. Three comparables have a 1-car garage. The comparables have improvement assessments ranging from \$11,015 to \$20,450 or from \$4.70 to \$6.99 per square foot of living area. Based on this evidence, the appellant 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 \$35,000. The subject has an improvement assessment of \$22,925 or \$8.43 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted four grids with information on sixteen equity comparables² located within ¼ of a mile or the same subarea as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story, class 2-10 townhomes and one class 2-11 apartment building of masonry construction ranging in size from 2,055 to 2,980 square feet of living area. The comparables range in age from 128 to 139 years old. The comparables range in bathroom count from 1 ½ baths to 4 full and 2 half-baths. Each comparable features a full basement, six of which are finished with recreation rooms; five comparables have central air conditioning; seven comparables have from one to three fireplaces; and eight comparables have from a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$23,030 to \$39,190 or from \$9.02 to \$15.00 per square foot of living area.

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 21 equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2, #3, and #5, along with board of review comparables #1, #2, #4, #5, #6, #7, #8, #9, #10, #12, #13, #14, and #16 due to these comparables having a garage which is not a feature of the subject, having a finished basement, dissimilar to the subject's unfinished basement, and/or having a superior bathroom count relative to the subject dwelling. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1 and #4, along with board of review comparables #3, #11, and #15 to be overall most similar to the subject in location, age, bathroom count, dwelling size, unfinished basements, and other features. The most similar comparables in the record have improvement assessments ranging from \$15,973 to \$28,963 or from \$6.37 to \$9.96 per square foot of living area. The subject's improvement assessment of \$22,925 or \$8.43 per square foot of living area falls well within the range established by the most

² The Board has re-numbered the comparables on grids 2 through 4 for clarity.

similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

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.

Therefore, based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject (such as dwelling size, bathroom count, and other amenities), the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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

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