



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

APPELLANT: Birdopher Wigington
DOCKET NO.: 22-50977.001-R-1
PARCEL NO.: 25-02-212-014-0000

The parties of record before the Property Tax Appeal Board are Birdopher Wigington, 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 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: \$5,469
IMPR.: \$9,239
TOTAL: \$14,708

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 apartment building of frame and masonry construction with 2,124 square feet of gross building area which is approximately 69 years old. The building features 2½ baths, a full basement finished with a recreation room, and a 2-car garage. The property has a 4,375 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located from .14 to .50 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11

¹ Apartment building with 2 to 6 units, any age.

apartment buildings of masonry construction ranging in size from 1,900 to 2,464 square feet of gross building area and ranging in age from 66 to 96 years old. The comparables are described as each having 2, 2½, or 3 bathrooms, a full basement finished with a recreation room, and a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$8,129 to \$11,079 or from \$3.39 to \$5.83 per square foot of gross building area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment to \$9,239 or \$4.35 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 \$18,552.² The subject property has an improvement assessment of \$13,084 or \$6.16 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, two of which are located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 2,004 to 2,477 square feet of gross building area and ranging in age from 24 to 135 years old. The comparables feature 2, 2½, or 3 baths and a full or partial basement finished with an apartment or a recreation room. One comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$15,376 to \$17,413 or from \$7.03 to \$7.83 per square foot of gross building 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables based on each comparable being significantly different in age from the subject. Additionally, comparables #1 and #4 are located outside of the subject's assessment neighborhood code; comparable #1 also has central air conditioning which is not a feature of the subject; and comparable #4 is approximately 17% larger in gross building area than the subject building and lacks a garage, dissimilar to the subject's 2-car garage. The Board also gave less weight to appellant's comparable #5 based on its older age relative to the subject, and due to having a significantly larger gross building area relative to the subject building.

On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1 through #4 which are overall most similar to the subject in location, age, gross building area, bathroom count, finished basements, and other features. The best comparables in

² While the Board of Review Notes on Appeal depict the subject's total assessment to be \$18,554, the final board of review decision submitted by the appellant reveals that the subject's total assessment is \$18,552.

the record have improvement assessments ranging from \$8,120 to \$11,079 or from \$3.39 to \$5.83 per square foot of gross building area. The subject's improvement assessment of \$13,084 or \$6.16 per square foot of gross building area is above the range established by the best comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

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, the Board finds that the appellant demonstrated by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is 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: _____

August 19, 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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