



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

APPELLANT: James Sullivan
DOCKET NO.: 23-20582.001-R-1
PARCEL NO.: 15-26-104-021-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Sullivan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$6,750
IMPR.: \$35,250
TOTAL: \$42,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2023 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 2,357 square feet, two-story structure of frame-and-masonry construction on a 6,750 square feet lot in North Riverside of Riverside Township, Cook County. The 73-year-old, class 2-06 residence under the Cook County Real Property Assessment Classification Ordinance featured one bathroom, air conditioning, a two-car garage, and a full basement.

The appellant based the petition on assessment inequity, contending that the assessment should be lowered to \$13.85 per improvement square foot. As evidence of nonuniformity, the appellant selected four class 2-06 residences in the subject's neighborhood. These suggested comparables featured a two- or 2.5-car garage, air conditioning, and a partial or full basement. These potential comparators were 70 or 76 years in building age and between 2,496 and 2,574 square feet in improvement size; and \$13.58 to \$14.08 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$35,250, or \$14.96 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$42,000 total subject assessment, the county board of review proposed four frame-and-masonry improvements in the subject’s subarea as equity comparables. The board of review’s preferred comparators all featured a full or partial basement, a one- to 2.5-car garage, and two to three bathrooms. These properties were 66 to 77 years in building age; 2,252 to 2,438 square feet in living area; and \$14.95 to \$16.16 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

In this record, every property submitted into evidence by the appellant differed from the subject improvement by at least 139 square feet, whereas the properties in the board of review’s submission differed from the subject size by a *maximum* of 105 square feet. Because no other characteristics compensate for the incomparability of the appellant comparables’ living area to the subject, board of review comparables #1, #3, and #4 constitute the best evidence of assessment equity. Board of review comparables #3 and #4 each had more living square feet and bathrooms than the subject, though comparable #3 had a smaller garage. Meanwhile, board of review comparable #1 made up for its marginally smaller improvement and basement with an extra bathroom and a fireplace. Given this record, the subject improvement would be equitably assessed from \$14.95 to \$16.16 per living square foot. Because the subject assessment of \$14.96 per improvement square foot is within the range of equitable assessments, PTAB concludes the appellant did not demonstrate inequitable subject assessment by clear and convincing evidence and a reduction commensurate with the appellant’s request 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

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

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