



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

APPELLANT: Mark Blakemore  
DOCKET NO.: 23-25156.001-R-1  
PARCEL NO.: 32-02-201-009-0000

The parties of record before the Property Tax Appeal Board are Mark Blakemore, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$6,210  
**IMPR.:** \$30,655  
**TOTAL:** \$36,865

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 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-story dwelling of frame and masonry exterior construction with 2,815 square feet of living area. The dwelling is approximately 30 years old.<sup>1</sup> Features of the home include a full basement, central air conditioning, a fireplace and a 3-car garage. The property has a 10,800 square foot site and is located in Lansing, Bloom Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant reported the subject dwelling is 25 years old, has 2 bathrooms and a full basement with finished area. The board of review reported the subject dwelling is 30 years old, has 2½ bathrooms and a full unfinished basement. Neither party refuted the other parties' description of the subject or provided supplemental evidence to resolve these discrepancies.

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 comparables located within the same assessment neighborhood as the subject. The appellant's grid analysis reported the proximity of the comparables as "unknown" to the subject property. The comparables consist of class 2-78, 2-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 2,620 to 2,842 square feet of living area. The dwellings are 31 to 36 years old. Four comparables each have a full basement with one having finished area, one comparable has a slab foundation, and four comparables have a fireplace. Each comparable central air conditioning and either a 2-car or 3-car garage. The comparables have improvement assessments ranging from \$15,088 to \$19,117 or from \$5.31 to \$7.29 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,865. The subject property has an improvement assessment of \$30,655 or \$10.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood and block. The comparables are also located along the same street as the subject. The comparables consist of class 2-78, 2-story dwellings of frame and masonry exterior construction ranging in size from 2,451 to 2,585 square feet of living area. The dwellings are 26 to 30 years old. Each comparable has a partial or full unfinished basement, central air conditioning, a fireplace and either a 2-car, 2.5-car or 3-car garage. The comparables have improvement assessments ranging from \$27,350 to \$29,282 or from \$10.89 to \$11.68 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in location than the comparables submitted by the board of review.

The Board gives more weight to the board of review's comparables which are located within the same block and street as the subject and are relatively similar to the subject in design and foundation type. However, the dwellings are smaller in size than the subject dwelling indicating upward adjustments for size would be appropriate to make them more equivalent to the subject. These four comparables have improvement assessments ranging from \$27,350 to \$29,282 or

from \$10.89 to \$11.68 per square foot of living area. The subject's improvement assessment of \$30,655 or \$10.89 per square foot of living area falls above the range established by the best comparables in the record on an overall basis, which is logical given the subject's larger dwelling size. The subject matches the board of review comparable #4 which sets the lower end of the range on a per square foot basis. After considering adjustments to the best comparables for differences from 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.



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:

May 19, 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

AGENCY

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