# FINAL ADMINISTRATIVE DECISION
# ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Keith Grill
DOCKET NO.: 23-27954.001-R-1 through 23-27954.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Keith Grill, the appellant(s), 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, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|---|---|---|---|---|
| 23-27954.001-R-1 | 30-32-306-002-0000 | 4,864 | 25,050 | $29,914 |
| 23-27954.002-R-1 | 30-32-306-004-0000 | 2,302 | 2,782 | $5,084 |
| 23-27954.003-R-1 | 30-32-306-007-0000 | 3,957 | 135 | $4,092 |

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 an approximately 114-year-old, one- and part two-story mixed-use building of masonry construction with 12,501 square feet of living area. A feature of the home is a partial basement. The property has an 8,844 square foot site located in Lansing, Thornton Township, Cook County. The subject building is comprised of three parcels. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance. The record discloses that the subject property is owner-occupied during the lien year.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as masonry

or frame and masonry construction dwellings. They range in age from 56 to 124 years; range in size from 3,818 to 7,765 square feet of living area; and an improvement assessment of $0.27 to $1.78 per square foot of living area. The suggested comparables are located within a nine-mile radius of the subject. The appellant also submitted the subject's board of review decision letter dated February 14, 2024, which disclosed a total assessment for each PIN. PIN ending in 002-0000 of $29,914, PIN ending in 004-0000 of $6,084, and PIN ending in 007-0000 of $4,092. The appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $29,914 for PIN 30-32-306-002-0000. The subject property has an improvement assessment of $25,050 or $2.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame or masonry construction, 1.5- or two-story dwellings. They range in age from 64 to 96 years; in size from 1,876 to 10,334 square feet of living area; and an improvement assessment ranging from $3.04 to $7.01 per square foot of living area. These properties have partial basements and zero or one-car garages. The properties are located within a ¼-mile radius of the subject property. The board of review requested that the assessment be confirmed.

## Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds that the subject's total assessed value for all three parcels is $39,090 per the board of review decision letter. Therefore, the subject has a total improvement assessment of $27,967 or $2.24 per square foot of living area.

The Board finds the best evidence of assessment equity is the board of review's suggested comparable #1. The building on this comparable is similar to the subject dwelling in age,

construction, location, amenities and living area size. 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:

C E R T I F I C A T I O N

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: November 17, 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 9-215 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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