



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

APPELLANT: Michelle Slaybaugh  
DOCKET NO.: 23-28091.001-R-1  
PARCEL NO.: 16-07-208-008-0000

The parties of record before the Property Tax Appeal Board are Michelle Slaybaugh, the appellant, by attorney Frederick Agustin, of the Law Offices of Samuel V.P. Banks 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:** \$19,969  
**IMPR.:** \$74,700  
**TOTAL:** \$94,669

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 masonry exterior construction with 3,320 square feet of living area. The dwelling is approximately 105 years old. Features of the home include a basement, 4½ bathrooms, a fireplace and a 2-car garage.<sup>1</sup> The property has an approximately 14,264 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ as to the subject's basement size and finish area. The Board finds the best description of the subject property was found in its property record card, submitted by the appellant and not refuted by the board of review.

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 four equity comparables located in the same assessment neighborhood code and with .50 miles of the subject property. The appellant also submitted a spreadsheet with an additional six comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable properties submitted by the appellant is given no weight.

The comparables are improved with 2-story class 2-06 dwellings of frame and masonry, frame, stucco or masonry exterior construction ranging in size from 3,025 to 3,744 square feet of living area. The homes range in age from 99 to 114 years old. Each comparable has a basement with finished area, one or two fireplaces and a 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$52,400 to \$79,542 or from \$17.32 to \$21.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$57,503 or \$17.32 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 \$109,605. The subject property has an improvement assessment of \$89,636 or \$27.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code and within ¼ mile or on the same block as the subject property. The comparables are improved with 2-story class 2-06 dwellings of frame and masonry or masonry exterior construction ranging in size from 2,608 to 3,052 square feet of living area. The homes range in age from 102 to 107 years old. Each comparable has a basement, with one having finished area. Two comparables have central air conditioning and three comparables have one or two fireplaces. Three comparables have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$73,960 to \$86,056 or from \$27.00 to \$28.36 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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.

As an initial matter, the Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the

Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #3 which are less similar to the subject in dwelling size and garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review comparables #2 and #4 which are more similar to the subject in location, age, design, dwelling size and most features. However, these properties present varying degrees of similarity to the subject in basement finished area and central air conditioning suggesting adjustments are needed to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$52,400 to \$86,056 or from \$17.32 to \$28.20 per square foot of living area. The subject's improvement assessment of \$89,636 or \$27.00 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within 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 demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 in this record.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michelle Slaybaugh, by attorney:  
Frederick Agustin  
Law Offices of Samuel V.P. Banks  
221 N. LaSalle Street  
38th Floor  
Chicago, IL 60601

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602