FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Johnnie Pemell Jr.
DOCKET NO.: 23-38813.001-R-1
PARCEL NO.: 13-31-323-050-0000

The parties of record before the Property Tax Appeal Board are Johnnie Pemell Jr., the appellant, by attorney Michael R. O'Malley, 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:	$30,157
IMPR.:	$41,842
TOTAL:	$71,999

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 6,546 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces and a 4-car garage. The property has a 12,063 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-09 property 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 comparables that are located within a different assessment neighborhood than the subject property. The appellant did not provide the proximity of the comparables to the subject property in the grid analysis. The comparables consist of class 2-09, 2-story dwellings[1] of masonry exterior construction ranging in size from 5,520 to 9,151 square feet of living area. The dwellings are from 4 to 24 years old. The comparables have full basements with finished area, central air conditioning and from a 2-car to a 4-car garage. Four comparables each have 1 or 2 fireplaces. The comparables have improvement assessments ranging from $15,925 to $27,453 or from $2.71 to $3.00 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $18,852 or $2.88 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 $71,999. The subject property has an improvement assessment of $41,842 or $6.39 per square foot of living area. The board of review indicated the subject dwelling has very large square footage and there are few similar comparables within the subject's section.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within a different assessment neighborhood than the subject property. The board of review did not provide the proximity of the comparables to the subject property in the grid analysis. The comparables consist of class 2-09, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 6,081 to 6,263 square feet of living area. The dwellings are from 1 to 22 years old. The comparables have partial or full basements with finished area, central air conditioning, from 1 to 5 fireplaces and either a 3-car or a 4-car garage. The comparables have improvement assessments that range from $66,594 to $91,168 or from $10.63 to $14.99 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 parties submitted nine comparables for the Board's consideration, none of which are located within the same assessment neighborhood as the subject property. Nevertheless, the Board gives less weight to the appellant's comparable #2, #3, #4 and #5 as well as the board of review's comparable #2 which are less similar to the subject in age and/or dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. Although these comparables are located within a different assessment neighborhood than the

[1] Some of the comparables' property characteristics were gleaned from the property characteristics printouts provided by the appellant.

subject they are overall most similar to the subject in design, age, and dwelling size and/or some features. These four comparables have improvement assessments ranging from $18,610 to $91,168 or from $2.71 to $14.99 per square foot of living area. The subject's improvement assessment of $41,842 or $6.39 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record, 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.

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 the 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.

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: July 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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