



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

APPELLANT: Woody Slaymaker
DOCKET NO.: 23-39918.001-R-1
PARCEL NO.: 14-20-427-004-0000

The parties of record before the Property Tax Appeal Board are Woody Slaymaker, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Inverness; 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: \$75,000
IMPR.: \$69,420
TOTAL: \$144,420

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 three-story mixed-use building of masonry exterior construction with 6,000 square feet of gross building area. The building is approximately 92 years old. Features of the property include a partial basement and four full bathrooms. The property has a site with 5,000 square feet of land area and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-12 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 equity comparables that have the same assessment neighborhood code as the subject and are located from .14 of a mile to 1.26 miles from the subject property, one of which is also along the same street as the subject. The comparables are class 2-12 properties that are improved with two-story

or three-story mixed use buildings of masonry exterior construction ranging in size from 5,625 to 6,228 square feet of gross building area. The buildings range in age from 106 to 125 years old. Each comparable has a full or partial basement and from three to six full bathrooms. Four comparables each have one additional half bathroom and three comparables each have either a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$53,668 to \$65,770 or from \$9.38 to \$10.56 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$56,280 or \$9.38 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,420. The subject property has an improvement assessment of \$69,420 or \$11.57 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within the same block or approximately ¼ of a mile from the subject property, three of which are also along the same street as the subject. The comparables are class 2-12 properties that are improved with three-story mixed-use buildings of masonry exterior construction ranging in size from 5,185 to 6,000 square feet of gross building area. The buildings range in age from 94 to 114 years old. Two comparables each have a concrete slab foundation and two comparables each have a partial basement, one of which is finished with an apartment. Each comparable has three or four full bathrooms, two comparables each have an additional half bathroom and two comparables have central air conditioning. The comparables have improvement assessments that range from \$64,813 to \$88,255 or from \$12.50 to \$15.33 per square foot of gross building 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 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5, which differ from the subject in story height and/or they have a garage, unlike the subject. Additionally, the appellant's comparables #3 and #5 are located more than a mile from the subject property. The Board has given reduced weight to board of review comparables #1, #3 and #4 due to their dissimilar concrete slab foundation when compared to the subject's basement foundation and/or the buildings have central air conditioning, unlike the subject. In addition, board of review comparable #4 has a considerably smaller building size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #2, which are overall more similar to the subject in location, building size, story-height and foundation type. However, the Board finds both buildings are somewhat older than the subject and they have varying degrees of similarity when compared to the subject in bathroom count, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$65,641 and \$80,750 or \$10.56 and \$13.46 per square foot of gross building area, respectively. The subject's improvement assessment of \$69,420 or \$11.57 per square foot of gross building area is bracketed by the two best comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis. 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.

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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