



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

APPELLANT: Sarah & Stephen Duguid
DOCKET NO.: 23-41966.001-R-1
PARCEL NO.: 13-17-113-002-0000

The parties of record before the Property Tax Appeal Board are Sarah and Stephen Duguid, the appellants, by Brian P. Liston, attorney-at-law of the Law Offices of Liston & Tsantilis, P.C. 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: \$10,584
IMPR.: \$19,416
TOTAL: \$30,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a 1.5-story dwelling of frame construction containing 1,760 square feet of living area. The dwelling is approximately 99 years old. Features of the home property include a full basement with a recreation room, 1½ bathrooms, and a 2-car garage.¹ The property has a 3,780 square foot site located in Chicago, Jefferson Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables composed of class 2-03 properties improved with 1.5-story dwellings of frame

¹ A copy of the subject's property characteristic sheet submitted by the appellants indicates the subject property has central air conditioning as well as a full basement with a recreation room.

construction that range in size from 1,478 to 1,663 square feet of living area. The homes are 100 to 107 years old. Each property has a full basement, 1 or 1½ bathrooms, and a 2-car garage. Comparable #1 has one fireplace.² These properties have the same assessment neighborhood code as the subject property and are located from 1.9 to 2.1 miles from the subject. The comparables have improvement assessments ranging from \$10,668 to \$12,500 or from \$7.18 to \$7.52 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$12,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,000. The subject property has an improvement assessment of \$19,416 or \$11.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-03 properties improved with 1.5-story dwellings of frame construction that range in size from 1,353 to 1,621 square feet of living area. Each dwelling is 96 years old. Each property has a full basement with two having recreation rooms, central air conditioning, and 1½ or 2 bathrooms. Comparables #1 and #3 have a 2-car garage and a 1-car garage, respectively. These properties have the same assessment neighborhood code as the subject and are located in the same assessment block as the subject or ¼ mile from the subject property. Their improvement assessments range from \$17,626 to \$22,416 or from \$13.03 to \$13.83 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in location than are the comparables submitted by the appellants. The board of review comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Nevertheless, these comparables have improvement assessments that range from \$17,626 to \$22,416 or from \$13.03 to \$13.83 per square foot of living area. The subject's improvement assessment of \$19,416 or \$11.03 per square foot of living area falls within the range of the total improvement assessments but below the range on a per square foot of living area basis as established by the best comparables in this record. Based on this record the Board finds the appellants did not

² The appellants submitted copies of the Cook County Assessor's Office property characteristic sheets for the comparables that indicated each property has a full basement with a recreation room.

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:

March 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 9-125 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

SARAH & STEPHEN DUGUID, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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