



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

APPELLANT: Paulette M. Gagliard-Caffrey & William J. Caffrey
DOCKET NO.: 23-42176.001-R-1
PARCEL NO.: 10-32-207-001-0000

The parties of record before the Property Tax Appeal Board are Paulette M. Gagliard-Caffrey & William J. Caffrey, the appellants, by attorney Brian P. Liston, 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: \$18,068
IMPR.: \$55,181
TOTAL: \$73,249

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 consists of a 2-story dwelling of masonry construction with 3,246 square feet of living area that is approximately 80 years old. The dwelling features 2½ baths, a full unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 7,227 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within .7 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of class 2-06 dwellings of

¹ Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

masonry construction ranging in size from 3,036 to 3,395 square feet of living area and range in age from 70 to 83 years old. The comparables each feature a full basement, although their finished areas were not disclosed. The comparables also each feature central air conditioning, and a 2-car garage. Two comparables each have 1 fireplace. The comparables have improvement assessments that range from \$46,724 to \$49,533 or from \$14.33 to \$15.39 per square foot of living area. The appellants' counsel also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,249. The subject property has an improvement assessment of \$55,182 or \$17.00 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 within the same block or within ¼ or a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of masonry construction ranging in size from 2,723 to 3,080 square feet of living area and are either 81 or 83 years old. The comparables each feature 2.5 or 3.5 bathrooms, a partial or a full basement (three of which are finished with a formal recreation room), central air conditioning, 1 or 2 fireplaces, and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$47,207 to \$65,200 or from \$17.25 to \$21.17 per square foot of living area.

Conclusion of Law

The taxpayers 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 a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight board of review comparables #3 and #4 which are significantly smaller in dwelling size relative to the subject dwelling. On this record, the Board finds the best evidence of equity in assessment to be the appellants' comparables along with board of review comparables #1 and #2 which are similar to the subject in location, design/class, dwelling size, age, and most features. However, board of review comparables #1 and #2 have finished basements, unlike the subject's unfinished basement, and board of review comparable #2 has a higher bathroom count relative to the subject dwelling, thus requiring downward adjustments to the assessments of these comparables for these differences from the subject. Also, appellants' comparable #3 and board of review comparables #1 and #2 would require slight upward adjustments to their assessments due to their slightly smaller dwelling sizes when compared to the subject dwelling. The best comparables in the record have improvement assessments ranging from \$46,724 to \$65,200 or from \$14.33 to \$21.17 per square foot of living area. The subject's improvement assessment of \$55,182 or \$17.00 per square foot of living area falls well within the range established by the best equity comparables in this record.

both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds that the appellants did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: _____

September 15, 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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