



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

APPELLANT: Ja & Virgil L. Williams
DOCKET NO.: 23-42501.001-R-1
PARCEL NO.: 14-33-420-047-0000

The parties of record before the Property Tax Appeal Board are Ja & Virgil L. Williams, 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: \$21,287
IMPR.: \$61,712
TOTAL: \$82,999

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 3-story multi-family building of masonry exterior construction with 2,254 square feet of building area that is approximately 49 years old. Features of the building include a full basement finished with an apartment,¹ central air conditioning and two fireplaces. The property has an approximately 1,703 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property 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 in the same assessment neighborhood code as the subject property. The

¹ The Board finds the best description of the subject was found in the property record card printout from the Cook County Assessor's Office which was submitted by the appellants.

comparables are improved with 2-story class 2-11 buildings of masonry exterior construction ranging in size from 2,578 to 2,965 square feet of building area. The homes range in age from 41 to 43 years old. Each comparable has a basement with finished area,² central air conditioning, one or two fireplaces and a 1-car garage. The comparables have improvement assessments ranging from \$66,720 to \$74,718 or from \$24.00 to \$25.98 per square foot of building area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$56,485 or \$25.06 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,999. The subject property has an improvement assessment of \$61,712 or \$27.38 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 as the subject property. The comparables are improved with 3-story class 2-07 or class 2-78 single family dwellings³ of masonry exterior construction ranging in size from 1,862 to 2,780 square feet of living area. The homes range in age from 22 to 46 years old. Three comparables have a basement, with one having finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning, three homes have a 2-car garage and two comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$82,075 to \$97,975 or from \$34.61 to \$44.08 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 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 seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables which are single family residential dwellings in contrast to the subject property which is a multi-family building.

The Board finds the best evidence of assessment equity to be the appellants' comparables, which are more similar to the subject in location, age, classification and some features. However, these comparables each have a larger building area and a garage amenity, when compared to the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$66,720 to

² The Board finds the best description of the appellant's comparables was found in the property record card printouts from the Cook County Assessor's Office, submitted by the appellants.

³ The Cook County Classification of Real Property defines a class 2-07 property to have two or more stories, up to 62 years old and having a dwelling size of up to 2,000 square feet of living area and a class 2-78 property to have two or more stories, up to 62 years old and with 2,001 to 3,800 square feet of living area.

\$74,718 or from \$24.00 to \$25.98 per square foot of building area. The subject's improvement assessment of \$61,712 or \$27.38 per square foot of building area falls below 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. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, given the subject's somewhat smaller building size, relative to the best comparables in the record, a higher per square foot improvement assessment appears logical. Furthermore, the subject's lower overall improvement assessment is also supported by its smaller building size and lack of garage when compared to the best comparables. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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:

April 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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