



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

APPELLANT: Kristin Enger  
DOCKET NO.: 23-42541.001-R-1  
PARCEL NO.: 09-36-227-018-0000

The parties of record before the Property Tax Appeal Board are Kristin Enger, the appellant, 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:** \$7,938  
**IMPR.:** \$26,562  
**TOTAL:** \$34,500

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 is improved with a 1.5-story dwelling of frame and masonry exterior construction containing 1,663 square feet of living area. The dwelling is approximately 84 years old. Features of the property include a full basement, one bathroom and a 2-car garage. The property has a 3,969 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 appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables consisting of class 2-03 properties improved with 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,309 to 1,680 square feet of living area. The homes range in age from 68 to 100 years old. Each property has a full

basement, central air conditioning, and a 2-car garage. Each property has 1, 1½ or 2 bathrooms and two comparables each have one fireplace. Two comparables have the same assessment neighborhood code as the subject property and the comparables are located from .3 of a mile to 1.1 miles from the subject property. The comparables have improvement assessments ranging from \$20,001 to \$25,500 or from \$15.17 to \$15.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$25,244.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,500. The subject property has an improvement assessment of \$26,562 or \$15.97 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 consisting of class 2-03 properties improved with 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,603 to 1,792 square feet of living area. The homes are 83 or 94 years old. Each property has a full basement, central air conditioning, and a 2-car, 2.5-car or 3.5-car garage. The comparables have 1, 2 or 2½ bathrooms and one comparable has one fireplace. These properties have the same assessment neighborhood code as the subject property and are located in the same assessment block or ¼ of a mile from the subject property. Their improvement assessments range from \$33,791 to \$41,600 or from \$20.38 to \$23.98 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on seven equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size, age, and/or location. The Board finds the best evidence of assessment equity to be the board of review comparables that are most similar to the subject in location, age, and dwelling size. The board of review comparables have superior features than the subject in that each property has central air conditioning while the subject has no central air conditioning, two comparables have 1 or 1½ more bathrooms than the subject, two comparables have larger garages than the subject, and one comparable has a fireplace unlike the subject, necessitating downward adjustments to make the comparables more equivalent to the subject for these differences. The board of review comparables have improvement assessments that range from \$33,791 to \$41,600 or from \$20.38 to \$23.98 per square foot of living area. The subject's improvement assessment of \$26,562 or \$15.97 per square foot of living area falls below the range established by the best comparables in this record and is appropriate given the differing and superior features between these comparables and the subject property. 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: 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

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