



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

APPELLANT: Maria & Calum Payne
DOCKET NO.: 23-42867.001-R-1
PARCEL NO.: 14-32-218-040-0000

The parties of record before the Property Tax Appeal Board are Maria & Calum Payne, 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: \$34,375
IMPR.: \$90,933
TOTAL: \$125,308

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 exterior construction with 2,177 square feet of living area. The dwelling was built in 1879 and is approximately 144 years old. Features of the home include a full basement with finished area,¹ central air conditioning, two fireplaces and a 2-car garage. The property has a 2,750 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 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 with the same assessment neighborhood code as the subject. The comparables are class 2-10 properties improved with 2-story dwellings of masonry exterior construction ranging

¹ The board of review reported the subject has finished basement area which was not refuted by the appellants.

in size from 2,008 to 2,464 square feet of living area. The dwellings are 124 to 140 years old and have full basements. Each comparable has central air conditioning and a 2-car garage. Two comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$64,500 to \$75,891 or for \$30.80 and \$32.12 square feet of living area. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,308. The subject property has an improvement assessment of \$90,933 or \$41.77 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 with the same assessment neighborhood code and located on the same block and street as the subject. The comparables are class 2-10 properties improved with 2-story dwellings of masonry exterior construction ranging in size from 1,980 to 2,216 square feet of living area. The homes are 143 years old and have full basements, three of which have finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$94,625 to \$109,625 or from \$45.02 to \$52.34 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 record contains seven suggested comparables for the Board's consideration with the same neighborhood code and property classification code as the subject. The Board gives less weight to appellants' comparables #1 and #2 which are less to the subject in age and/or dwelling size.

The Board finds the best evidence of equity to be appellants' comparable #3 and the board of review comparables which are more similar age and dwelling size but vary in features when compared to the subject. These comparables have improvement assessments ranging from \$64,500 to \$109,625 or from \$32.12 to \$52.34 per square foot of living area. The subject's improvement assessment of \$90,933 or \$41.77 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the

General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

Maria & Calum Payne, 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