



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

APPELLANT: Brian Passmore  
DOCKET NO.: 23-42873.001-R-1  
PARCEL NO.: 13-31-208-005-0000

The parties of record before the Property Tax Appeal Board are Brian Passmore, the appellant, 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:** \$5,670  
**IMPR.:** \$8,863  
**TOTAL:** \$14,533

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 consists of a 1-story dwelling of frame exterior construction with 912 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a basement, 1 bathroom and central air conditioning. The property has a 3,780 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables located within the same assessment neighborhood as the subject property. The comparables consist of class 2-02, 1-story dwellings of frame exterior construction ranging in size from 708 to 963 square feet of living area. The dwellings are from 99 to 105 years old. Each comparable has

a basement and 1 bathroom. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$5,952 to \$8,375 or from \$8.41 to \$8.89 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$14,534. The subject property has an improvement assessment of \$8,863 or \$9.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject property. The comparables consist of class 2-02, 1-story dwellings of frame, masonry or stucco exterior construction ranging in size from 768 to 991 square feet of living area. The dwellings are from 96 to 103 years old. Three comparables each have a basement, and one comparable has a slab foundation. Each comparable has 1 or 1½ bathrooms, one comparable has central air conditioning, and three comparables have either a 1-car, 1½-car or a 2-car garage. The comparables have improvement assessments ranging from \$8,330 to \$13,375 or from \$10.85 to \$13.50 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 seven comparable properties for the Board's consideration with varying degrees of similarity to the subject in location, age, dwelling size and other features. Nevertheless, the Board gives less weight to the appellant's comparable #1 and the board of review's comparables #2 and #3 due to differences from the subject in dwelling size as well as the board of review's comparable #3's dissimilar foundation type. The Board gives greater weight to the parties' remaining comparables which are relatively similar to the subject in location, age, dwelling size and foundation type. However, adjustments are still required to the comparables for varying degrees of similarity to the subject in other features, such as two of the comparables lack of central air conditioning, a feature of the subject, and two comparables 1 additional half bathroom and/or garage amenity, both of which the subject lacks. These four comparables have improvement assessments ranging from \$7,755 to \$13,375 or from \$8.70 to \$13.50 per square foot of living area. The subject's improvement assessment of \$8,863 or \$9.72 per square foot of living falls within the range established by the four best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: June 16, 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

Brian Passmore, 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