



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

APPELLANT: Tamara Hannah  
DOCKET NO.: 23-43085.001-R-1  
PARCEL NO.: 14-32-412-007-0000

The parties of record before the Property Tax Appeal Board are Tamara Hannah, the appellant, by attorney Kelly J. Keeling, of KBC Law Group 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 A Reduction 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:** \$37,500  
**IMPR.:** \$74,693  
**TOTAL:** \$112,193

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 two improvements. Improvement #1 is a 2-story building of masonry exterior construction with 2,562 square feet of gross building area. The building is approximately 132 years old and features a crawl-space foundation. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is a class 2-03 dwelling containing 1,169 square feet of living area. The property has a 3,000 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables located within 1.29 miles of the subject and within the subject's assessment neighborhood. The comparables consist of four 2-story class 2-11 buildings and three 1-story or 1.5-story class 2-03 dwellings. The class

2-11 buildings each have masonry exterior construction and range in size from 2,558 to 3,474 square feet of gross building area. The buildings are 131 to 137 years old. Each building has a full basement and one building has two fireplaces. The class 2-03 dwellings have either frame or masonry exterior construction and range in size from 1,092 to 1,449 square feet of living area. The dwellings are either 125 or 144 years old. Each dwelling has a full basement, one dwelling has central air conditioning, and two dwellings each have either a 1.5-car or 2-car garage. The comparables have improvement assessments ranging from \$25,000 to \$58,800 or from \$15.77 to \$30.57 per square foot of building area.

In a brief, the appellant asserts that the improvement assessment for Improvement #1 is \$51,250 or \$20.00 per square foot of gross building area and the improvement assessment for Improvement #2 is \$38,066 or \$32.56 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$73,389 or \$19.67 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 \$126,806. The subject property has a total improvement assessment of \$89,306 or \$23.94 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .25 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-11 buildings of masonry exterior construction ranging in size from 1,963 to 5,419 square feet of gross building area. The buildings are either 28 or 133 years old. The buildings each have a full basement, three of which are finished with an apartment. The class 2-05 comparable is a 2-story frame dwelling with 1,024 square feet of living area, a concrete slab foundation, central air conditioning, and a 1-car garage. The dwelling is 139 years old. The comparables have improvement assessments ranging from \$91,172 to \$136,364 or from \$35.03 to \$111.49 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 11 equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to Improvement #1, the Board has given reduced weight to the appellant's comparables #3 and #4, which differ from the subject in

building size. The Board also gives less weight to the comparables submitted by the board of review, which differ from the subject in design, age, and/or building size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, which are similar to the subject in age, location, design, building size, and some features. These comparables have improvement assessments of \$40,351 and \$47,100 or \$15.77 and \$16.74 per square foot of gross building area. The improvement assessment for Improvement #1 of \$51,250 or \$20.00 per square foot of gross building area is above the two best comparables in this record.

With respect to Improvement #2, the Board has given reduced weight to the appellant's comparable #7, which differs from the subject in dwelling size. The Board gives little weight to the comparables submitted by the board of review, which include only class 2-11 properties.

The Board finds the best evidence of assessment equity to be the appellant's comparables #5 and #6, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments of \$25,000 and \$32,500 or \$22.89 and \$25.79 per square foot of living area. The improvement assessment for Improvement #2 of \$38,066 or \$32.56 per square foot of living area is above the two best comparables in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

May 20, 2025



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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