FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Colleen Coleman
DOCKET NO.: 23-43161.001-R-1 through 23-43161.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Colleen Coleman, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-43161.001-R-1	13-04-209-035-0000	14,962	31,496	$46,458
23-43161.002-R-1	13-04-209-047-0000	5,400	0	$5,400

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 parcels improved with a two-story, single-family dwelling of masonry construction with 1,560 square feet of living area. The property is approximately eighty years old and has a full basement, central air conditioning and a one-car garage. The property has a 5,985 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property with adjacent vacant land under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties range in size from 1,220 to 1,774 square feet of living area and range in age from 82 to 83 years old. The appellant's comparables had masonry constructions and full basements. The appellant reported that the suggested comparables were located between 404 feet and 1.2 miles from the subject property. The comparables have improvement assessments ranging from $16.80 to $19.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $42,599.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for subject as $46,458. The adjacent vacant land has an assessment of $5,400. The subject property has an improvement assessment of $31,496 or $20.19 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 varying degrees of similarity to the subject property. The suggested comparable properties ranged in size from 1,438 to 1,892 square feet of living area. Each suggested comparable had masonry construction and a full basement. The board of review reported that each of the suggested comparables was located within the same block as the subject property and ranged in age from 80 to 81 years old. The comparables have improvement assessments ranging from $20.26 to $22.40 per square foot of living area. Based on this evidence, the board of review requested that 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 Board finds that the best evidence of assessment equity is the board of review's suggested comparables #1 through #4 and the appellant's suggested comparables #1 and #3. Like the subject property, each of these comparables has a two-story, single-family dwelling of masonry construction with a full basement. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all in the same neighborhood as the subject and are within a block or .1 miles of the subject property. The best comparables have improvement assessments that range from $16.80 to $22.40 per square foot of living area. The subject's improvement assessment of $20.19 per square foot of living area is within the range established by the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis 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: July 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

AGENCY

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