



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

APPELLANT: Stephen Farrell  
DOCKET NO.: 23-43235.001-R-1  
PARCEL NO.: 13-13-131-013-0000

The parties of record before the Property Tax Appeal Board are Stephen Farrell, the appellant, 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:** \$6,821  
**IMPR.:** \$37,524  
**TOTAL:** \$44,345

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 one-story, single-family residence of masonry construction with 1,295 square feet of living area. The residence is 100 years old. Its features include a full, unfinished basement, a one-car garage, and one full bathroom. The residence is on a 3,750 square-foot lot. The subject is classified as a class 2-03 property, and it is located in Chicago, Jefferson Township, Cook County.

The taxpayer raises a contention of law as the basis of this appeal. The taxpayer contends that the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et. seq.) (Freeze Law) applies to the challenged assessment, and that the subject property's 2023 assessment should be lower under that provision. Under the Freeze Law, historic property that is renovated, restored, rehabilitated, or preserved can have its assessment capped for twelve years following completion of the work. 35 ILCS 200/10-45, 10-50. Property qualifies for this treatment if the Director of Historic Preservation issues a certificate of rehabilitation, which is issued upon application if the

subject building is historic, there will be a substantial rehabilitation done in accordance with applicable standards, and the cost of the planned rehabilitation will be at least 25% of the subject's base-year valuation. 35 ILCS 200/10-55(b). The Director identifies the rehabilitation period for the property in the certificate of rehabilitation. 35 ILCS 200/10-55(d). The base-year valuation is the fair cash value of the historic building in the year in which the rehabilitation period begins, but before the commencement of the rehabilitation. 35 ILCS 200/10-40(i). It does not include any reduction of value caused by the rehabilitation work. Id.

Upon issuance of a certificate of rehabilitation, the property's valuation for purpose of assessment may not exceed the base-year valuation for the following eight years. 35 ILCS 200/10-40(k), 10-45. The first year after this eight-year period expires, the valuation for assessment purposes may not exceed the base-year valuation plus 25% of the "adjustment in value." 35 ILCS 200/10-50(a). The adjustment in value is the difference for any year between the subject property's fair cash value and the base-year valuation. 35 ILCS 200/10-40(g). The valuation may not exceed the base-year valuation plus 50% of the adjustment in value for the second year, and the base-year valuation plus 75% of the adjustment in value for the third year after the eight-year period ends. 35 ILCS 200/10-50(a). For the fourth and subsequent years, the property may be assessed at its fair cash value. Id.

The parties agreed that the Freeze Act applied to the subject property's 2023 valuation and assessment, and that 2023 was the second tax year following expiration of the eight-year period in which the valuation could not exceed the base-year valuation. This meant that the valuation could not exceed the base-year valuation plus 50% of the adjustment in value.

The appellant submitted documentary evidence and a written submission that contained legal arguments and exhibits. One of the exhibits indicated that the subject's assessment for 2021, the last year of the eight-year freeze, was \$35,896. He argued that the board of review had either ignored the Freeze Act's limitation capping the 2023 assessment at the base-year valuation plus 50% of the adjustment in value or it had overestimated the subject's fair market value. He also asserted assessment inequity and submitted information about six suggested comparable properties in support of that assertion.

According to appellant's initial written submission, the subject's valuation had gone from \$35,896 in 2021 to \$39,719 in 2022, which was the first year after the eight-year freeze period, meaning that the assessment could not exceed the base-year value plus 25% of the adjustment in value. The assessment then increased to \$48,879 for 2023. According to appellant's written submission, the fact that the assessment increase in 2023 was greater than the increase for 2022 showed that the 2023 assessment was not consistent with the Freeze Law's limitations.

Exhibits that appellant submitted with his 2022 appeal to this Board established that the Director of Historic Preservation issued a certificate of rehabilitation for the subject on July 14, 2014. The certificate of rehabilitation identified the rehabilitation period as May 2010 until November 2013. Another exhibit submitted with that appeal showed that the subject's assessment for 2010 was \$35,896, and its original assessment for 2011 was \$35,896, but the board of review reduced it to \$32,296

The Board of Review Notes on Appeal disclosed that the subject property's total assessment was \$48,879. The subject's improvement assessment was \$42,058, or \$32.48 per square foot of building area. The board of review submitted information about six comparable properties.

In rebuttal, the appellant asserted that the board of review's comparables were not similar to the subject, and his comparables were more similar to the subject than the board of review's. He also disputed the board of review's characterization of the subject property as deluxe, noting that the garage was built in 1919, the kitchen had not been renovated since 1958, and the back of the house was in poor condition.

### **Conclusion of Law**

The appellant raises multiple arguments in support of his contention that the subject property's 2023 assessment should be reduced. First, he contends that the assessment was either based on an overvaluation of the subject property, or the assessor and the board of review ignored the Freeze Law requirement that the assessment be capped at the subject's base-year valuation plus 50% of the adjustment in value. See 35 ILCS 200/10-50. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Freeze Law was enacted to encourage rehabilitation of historic buildings. 35 ILCS 200/10-45. It does so by providing that, when property containing a rehabilitated historic building is certified in accordance with the provision's terms, its valuation for the eight tax years following issuance of the certificate of rehabilitation may not exceed the base-year valuation. Id. Furthermore, for the three subsequent years, the assessment may not exceed the base-year valuation plus 25%, 50%, and 75%, respectively, of the difference between the subject's fair cash value and the base-year valuation. 35 ILCS 200/10-50(a). The base-year valuation is the fair-cash value of the historic building for the year in which the rehabilitation period began but prior to its commencement. 35 ILCS 200/10-40(i). The rehabilitation period is the period necessary to renovate, restore, preserve, or rehabilitate an historic building as determined by the Director of Historic Preservation. 35 ILCS 200/10-40(f).

The subject's certificate of rehabilitation states that the subject property's rehabilitation period began in May 2010. Under the plain language of the Freeze Act, the subject's base-year valuation was its fair-market value in 2010, but prior to the commencement of the rehabilitation. 35 ILCS 200/10-40(i). According to appellant, an employee of the assessor's office told him that, if the rehabilitation work began in 2010, the base year was 2011, and the valuation for that tax year of \$322,960 would be the subject's base-year valuation. But that valuation would have been based on the subject's fair market value as of January 1, 2011. See 35 ILCS 200/9-155. This is inconsistent with the Freeze Act because 2011 is the year after the rehabilitation period began and after the rehabilitation commenced.

In contrast, the \$358,960 fair-cash value figure for 2010, based on the \$35,896 assessment for that year, represents the subject's valuation as of January 1, 2010, the year the rehabilitation period began and before the rehabilitation commenced. Use of that figure as the base-year value is therefore consistent with the Freeze Act absent evidence that the subject property had a different fair-market value in 2010 before the rehabilitation commenced. There is no such evidence here. Accordingly, the evidence indicates that the subject's base-year valuation was \$358,960.

The subject's 2023 assessment was \$48,879, which, ordinarily would mean that the board of review had determined that its fair market value was \$488,879, applying the Cook County Real Property Classification Ordinance assessment figure of 10%. Under the Freeze Law, however, the subject's 2023 assessment was capped at the base-year valuation plus 50% of the difference between the subject's fair-market value and its base-year valuation. 35 ILCS 200/10-50.

If the Freeze Law was followed in assessing the property, the assessment was based on a determination that the subject's fair-market value as of January 1, 2023, was \$618,620. The parties did not present any evidence indicating that this was an overvaluation of the subject. In fact, the only comparable sales data is from the board of review's comparable one, but this Board gives no weight to that comparable because of doubts that the appellant has raised about its living area square footage. As noted above, the appellant had the burden of showing overvaluation, and the appellant has not met that burden, so he is not entitled to a reduction on that basis. Nor has the appellant shown that the assessor and board of review ignored the Freeze Law's requirements in assessing the subject.

Appellant also asserts assessment inequity as a basis for this appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds that the best comparable properties in this record are the appellant's suggested comparables four and six and the board of review's suggested comparables two, three, and four. Each of these comparables has a single-family residence with a one or 1.5-car garage. The

dwellings on these comparables are similar to the subject dwelling in age and living area size. They are all in the same subarea as the subject, and three are within a quarter mile of the subject.

The improvement assessments of these comparables range from \$22.37 to \$35.35 per square foot of living area. The assessed value of the subject's improvements is \$32.48 per square foot of living area, but it would be significantly higher were it not for the Freeze Law. As stated above, the subject's assessment was based on a conclusion that its fair market value was \$618,620. Ordinarily, this would have resulted in a total assessment of \$61,862. Subtracting the land valuation, the subject's improvement assessment without the Freeze Law limitation would be \$54,861, or \$42.36 per square foot of living area.

This Board finds that the uniformity provision of the Illinois Constitution was violated when the subject property was taxed on the premise that the assessed value of its improvements was \$42.36 per square foot of living area absent the strictures of the Freeze Law, and other, similarly situated properties were taxed on the premise that the assessed value of their improvements was between \$22.37 to \$35.35 per square foot. Accordingly, this Board finds that the appellant is entitled to a reduction on this basis.

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: \_\_\_\_\_

August 19, 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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