FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Piekarz Associates
DOCKET NO.: 23-44329.001-R-1
PARCEL NO.: 13-25-229-045-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Piekarz Associates, the appellants, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$6,755
IMPR.:	$32,569
TOTAL:	$39,324

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 3,544 square feet masonry building perched on a 1,351 square feet lot in Chicago, West Chicago Township, Cook County. The 105-year-old, class 2-12 residence per the Cook County Real Property Assessment Classification Ordinance featured 2.5 bathrooms, no air conditioning, no garage, and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $7.10 per living square foot. To show subject assessment nonuniformity, the appellant presented information on seven class 2-12 properties within .95 miles of the subject property. These suggested comparables each included no garage to a 2.5-car garage, air conditioning in property #4, a partial basement, and two to four bathrooms. The appellant's selections were 93 to 146 years in building age; 2,850 to 5,034 square feet in area; and $7.10 to $8.53 per living square foot in assessment.

The board of review countered that the subject improvement assessment of $32,569, or $9.19 per living square foot, was equitable in its "Notes on Appeal." In defense of the $39,324 total subject assessment, the county board of review introduced into evidence three masonry improvements in the subject's subarea as assessment comparables. The county board of review's preferred comparators contained two or 3.5 bathrooms, air conditioning in properties #1 and #2, no garage to a 2.5-car garage, and a full or partial basement. These 110- or 128-year-old improvements contained 2,548 to 3,034 square feet and were assessed between $10.05 and $15.87 per living square foot.

At hearing, the appellant argued the evidence showed the non-owner-occupied, three-unit building was over-assessed because the board of review supported its position with only three comparables that were not near the subject. The board of review in turn asserted that appellant comparable #3 received a decreased occupancy factor, rendering the property's assessment incomparable for determining assessment equity before resting on the evidence. In rebuttal, the appellant opined that the occupancy factor should not have any material effect, and even if the decreased assessment did affect appellant comparable #3, the remaining comparables showed assessment inequity.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, appellants must prove assessment inequity 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

By virtue of their similarity to the subject improvement's size, board of review comparable #1 and appellant comparables #6 and #7 comprise the best evidence of assessment equity in this record. Board of review comparable #1 compensated for its inferior living area and basement with an extra full bathroom and air conditioning. Appellant comparable #6 also featured more living and garage space and a higher bathroom count than the subject, offsetting its inferior basement. Finally, appellant comparable #7 mitigated its smaller improvement and basement with a garage. Based on this evidence, the subject would be equitably assessed between $8.50 and $10.05 per improvement square foot. Because the subject improvement assessment of $9.19 per living square foot falls inside this equitable range, PTAB finds the appellant did not prove that a subject assessment reduction 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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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