



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

APPELLANT: James Roney
DOCKET NO.: 23-45577.001-R-1
PARCEL NO.: 14-31-126-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Roney, the appellant, 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: \$16,800
IMPR.: \$91,212
TOTAL: \$108,012

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

A 2,200 square feet, multi-level masonry structure on a 2,400 square feet lot in Chicago, West Chicago Township, Cook County constitutes the subject property. The 10-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance included 2.5 bathrooms, central air conditioning, a two-car garage, and a full basement.

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to \$26.70 per improvement square foot to be equitable. To show subject assessment nonuniformity, the appellant presented information on six class 2-78 properties in the subject's neighborhood. These suggested comparables each included a two- or three-car garage, air conditioning except in property #3, a full basement, and at least two full bathrooms. The appellant's selections spanned 16 to 32 years in building age; 2,005 to 2,510 square feet in living area; and \$26.70 to \$35.63 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$91,212, or \$41.46 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$108,012 total subject assessment, the county board of review proposed four multi-level improvements within a quarter mile of the subject as equity comparables. The board of review’s preferred comparators all featured a full basement, a two-car garage, air conditioning, and 2.5 or 3.5 bathrooms. These properties were one to six years in building age; 2,119 to 2,300 square feet in living area; and \$43.95 to \$48.87 per living square foot in improvement assessment.

At hearing, the appellant noted that the property was owner-occupied, meaning Property Tax Appeal Board (PTAB) Standing Order No. 3 should apply. The appellant argued generally that the submitted comparables proved assessment inequity and emphasized that the board of review itself reduced the 2023 subject assessment. The board of review underscored the appellant’s failure to point to specific comparables in its argument before asserting that PTAB Standing Order No. 3 should apply to all potential reductions in the same assessment triennial.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the 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 mandate absolute equality in taxation, however; 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 the inequity of the assessments 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 demonstrably similar properties with compelling proximity to, and 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 fell short of satisfying this burden of proof.

As the properties most similar to the subject’s living square footage, board of review comparables #2 and #4 and appellant comparable #4 best represented the subject and thereby comprise the best evidence of assessment equity in this record. Board of review comparable #2 was marginally smaller than the subject improvement but mitigated the relative lack of space with an extra full bathroom. Meanwhile, both comparables #4 lacked some of the subject’s living area but otherwise tracked the subject’s attributes, resulting in an equitable improvement assessment range of \$34.18 to \$48.11 per living square foot. Because the subject’s \$41.46 per improvement square foot assessment lands within this range, PTAB finds the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof 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: _____

September 15, 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

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