FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 5511 Campbell 1, LLC
DOCKET NO.: 23-48585.001-R-1
PARCEL NO.: 13-23-312-019-0000

The parties of record before the Property Tax Appeal Board are 5511 Campbell 1, LLC, the appellant(s), by attorney Nora Devine, of The Devine Law Group, LLC 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:

LAND:	$21,392
IMPR.:	$61,608
TOTAL:	$83,000

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 a 6,112 square foot site improved with a three-story dwelling of masonry construction with 5,922 square feet of living area. The dwelling on the property is approximately 98 years old. Features include a full unfinished basement, a three-and-a-half-car garage, and six full bathrooms. The subject property is located in Chicago, Jefferson Township, Cook County and is classified as a 2-11 property 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 nine suggested equity comparables with varying degrees of similarity to the subject property. The comparable properties offered by the appellant are of masonry construction, have between six and six full and three half bathrooms, and range in size from 5,200 to 6,552 square feet of living area. Eight of the comparables have a full basement, three of which have an apartment and five of which are unfinished, and one comparable has a partial apartment basement. Two comparables have a two-and-a-half car garage, one comparable has a two-car garage, one comparable has a four-car garage, and five comparables have no garage. The comparables range in age from 89 to 106 years and are between 550 feet to 0.68 miles from the subject property. The comparables have improvement assessments ranging from $7.41 to $9.67 per square foot of living area. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $83,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to $73,091.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $83,000. The subject property has an improvement assessment of $61,608 or $10.40 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. The suggested comparable properties range in size from 5,004 to 5,686 square feet of living area, are of masonry construction, have a full basement, and either no garage or a two-car garage. The comparable properties range in age from 96 to 108 years and have improvement assessments ranging from $10.82 to $13.52 per square foot of living area. The board of review reports that two of the comparables are located within a quarter mile of the subject property and is silent as to the proximity of the other two comparables. Based on this evidence, the board of review requested that the assessment be confirmed.

In rebuttal, the appellant noted differences between the board of review's comparables and the subject property and reiterated its request for a reduction.

This matter was previously set for hearing. Prior to the hearing date, the parties submitted a written request to waive hearing and have this matter written on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

The taxpayer asserts 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 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 (4th 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4, and #9 and the board of review's comparable #1. These comparable properties are most similar in living area, age, and features to the subject property. In comparison, the appellant's comparables #2, #3, #5, #6, #7, and #8 and the board of review's comparables #2, #3, and #4 differed more from the subject in square feet of living area and/or features. The Board finds that these comparables are afforded less weight based on these differences. The best evidence comparables had improvement assessments of $7.41 to $11.16 per square foot of living area. The subject's improvement assessment of $10.40 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: 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 <u>PETITION AND EVIDENCE</u> 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

5511 Campbell 1, LLC, by attorney:
Nora Devine
The Devine Law Group, LLC
53 West Jackson Blvd
Suite 626
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602