FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Fitzpatrick
DOCKET NO.: 23-48963.001-R-1
PARCEL NO.: 18-05-423-013-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Fitzpatrick, the appellant; 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:	$7,800
IMPR.:	$87,098
TOTAL:	$94,898

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) 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 3,019 square feet building of frame-and-brick construction on a 7,750 square feet lot in La Grange, Lyons Township, Cook County. The 21-year-old dwelling, a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance, contained 2.5 bathrooms, a full basement, central air conditioning, one fireplace, and an attached garage of approximately 400 square feet. The appellant based the petition on assessment equity and contention of law arguments.

With respect to the assessment inequity argument, the appellant contends the improvement assessment should be lowered from $87,098 to $39,200 to be uniform with like properties. To demonstrate nonuniform assessment, the appellant introduced into evidence two properties with improvement assessments of $12.25 and $25.88 per living square foot. The appellant's suggested comparables featured air conditioning, 2.5 or 3.5 bathrooms, and a full basement. These preferred

comparators were 16 or 22 years in building age and from 2,997 to 3,200 square feet in improvement size.

The appellant also contends that the law mandates a subject assessment reduction in a legal brief. In the brief, the appellant first argues that Illinois law does not require a minimum of three comparable properties to justify an equitable reduction in a property's assessed value. Rather, the appellant contends that Illinois courts have found that a minimum of three properties is recommended—but not required—to warrant assessment reduction. The appellant next asserts that the county assessor knowingly maintains incorrect descriptions of appellant suggested comparable #1, Property Identification Number (PIN) 18-05-423-014-0000 at 412 S Peck Ave, which is directly adjacent to the subject property. The appellant asserts that, contrary to the county assessor's records, appellant comparable #1 was a three-story, 3200 square feet improvement with four bedrooms and 3.5 bathrooms, as evidenced by a 2016 description on a multiple listing service and one May 16, 2024 photograph. The appellant further contends that, unlike the subject property, "the Assessor has further reduced the assessment for Comp #1 while vastly increasing my assessment (relative to the 2018 assessments that were at issue in the prior litigation)." As for comparable #2, the appellant states the "only known difference [between the comparable and the subject property] is that Comp #2 sits on a slightly smaller parcel of land," which the appellant opines was accurately reflected in the disparate land assessments. The appellant claims that "[n]othing supports my improvement being more valuable than that of Comp #2." Finally, the appellant cites Allegheny Pittsburgh Coal Co. v. County Comm'n of Webster Cty., 488 U.S. 336 (1989) for the proposition that the fairness of a property tax assessment "can only be meaningfully evaluated" by comparing the subject assessment to those of "similarly situated" properties, which the appellant argues "is directly on point." Allegheny, 488 U.S. at 346. The appellant accordingly concludes that the subject assessment should be "reduced to that which my neighbor Comp #1 enjoys, i.e., 47,000 [sic]."

In response, the board of review countered that the subject improvement assessment of $87,098, or $28.85 per living square foot, was equitable in its "Notes on Appeal." In defense of the $94,898 total subject assessment, the county board of review selected four buildings in the subject's subarea as equity comparables. The board of review's purported comparators all featured a full basement, 2.5 to 3.5 bathrooms, and a two-car garage. These properties were between 15 and 20 years in building age; between 2,980 and 3,555 square feet in living area; and between $28.75 and $32.62 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends that constitutionally mandated equity and uniformity in assessment across comparable properties necessitate a reduction in the subject assessment. 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 require 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) (emphasis added). Moreover, the Supreme Court of Illinois held that the Illinois General Assembly may "determine the method by which property may be valued for tax purposes." Apex Motor Fuel Co. v. Barrett, 20. Ill. 2d 395, 401 (1960). In Apex, the Court further declared

that the Illinois Constitution "does not require … mathematical equality" in assessments—"[a] practical uniformity, rather than an absolute one, is the test." Id.; *see also* Peacock, 339 Ill. App. 3d at 1070.

When unequal treatment in the assessment is a basis of a property tax appeal, the appellant 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 needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise credible information about similarly situated properties showing the proximity and lack of distinguishing characteristics of the purported assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

To reach the appellant's assessment inequity evidence, PTAB first addresses the intertwined legal arguments in the appellant's brief. PTAB credits the appellant's correct statement that Illinois law does not require a minimum number of comparable properties to determine assessment inequity. It is a holistic consideration of whether the evidence in the record clearly and convincingly proves assessment inequity that determines whether an assessment reduction is constitutionally justified. PTAB agrees that providing fewer than three purportedly comparable properties may still prove assessment inequity—if the quality of those comparables substantially outweighs the other evidence in the record—because the number of suggested comparables is just one factor PTAB weighs in measuring the evidence against the clear and convincing standard of proof.

Next, the appellant asserts that the Cook County Assessor's Office's description of appellant comparable #1 contains factual errors. In support of the claim that the appellant had previously proved the Cook County Assessor's office misrepresented appellant comparable #1, the appellant cites the Circuit Court of Cook County order in case 2020 COPT 000002 and the unpublished Fitzpatrick v. Illinois Prop. Tax Appeal Bd., 2023 IL App (1st) 221501-U (Ill. App. Ct. 2023) opinion. But the appellant's citations do not prove that the Cook County Assessor's Office propagated incorrect information about appellant comparable #1. Indeed, each of the passages the appellant cites are unequivocally from the fact section of the order and opinion, in which the courts summarize the appellant's allegations of error rather than adopt the appellant's allegations as undisputed fact. Declaring that courts have agreed with the appellant regarding facts does not alter the reality that the courts merely summarized the appellant's submissions without reaching a fact finding on the merits. Moreover, an objective reading of each of the court rulings the appellant cites leads to the conclusion that the courts distanced themselves from making a factual finding on the appellant's inaccuracy argument by deferring to PTAB's findings of fact. These decisions actually affirm PTAB's determinations, as each of these courts held that PTAB's decision denying a subject assessment reduction in prior tax years was *not* against the manifest weight of the evidence (rather than affirmatively concluding, or agreeing with the allegation, that the Cook County Assessor's Office employs "incorrect characteristics" for appellant comparable #1).

Likewise, PTAB finds the appellant's assertion of unconstitutionally unequal treatment does not mandate an assessment reduction. While the appellant correctly notes that Allegheny Pittsburgh Coal Co. v. County Comm'n of Webster Cty. held that "relative undervaluation of comparable property … over time therefore denies [taxpayers] equal protection of the law," 488 U.S. 336, 346 (1989), the appellant did not prove the subject property was consistently overvalued or over

assessed relative to sufficiently comparable properties for a sustained period as in Allegheny. In support of the unequal treatment argument, the appellant supplies only one anecdote: that the Cook County Assessor's Office underassessed appellant comparable #1 for years despite having been informed that the property was incorrectly characterized by the Office. Though the included printout of appellant comparable #1's historical assessments does show that appellant comparable #1's assessment fell from $51,519 in tax year 2017 to $47,000 in tax year 2022, neither the log of assessment changes nor the appellant's accusations of erroneous assessment proves that the appellant was treated unequally by a government authority. The appellant does not describe a specific practice or identify an existing systemic mechanism that results in consistent disparate treatment of the subject property relative to similarly situated properties. In other words, a historical account of one comparable's assessment adjustments does not suffice as proof of the type of unconstitutional, long-term disparate valuation described in Allegheny. The appellant's evidence regarding inaccurate assessment for appellant comparable #1 does not prove widespread differential treatment of comparables in the assessment process—if anything, it only shows that the subject improvement assessment did not match the comparable's assessment. Nor may PTAB speculate as to the fairness or uniformity of the Cook County Assessor's Office's processes—as a statutorily-created body, PTAB may only decide issues within its jurisdiction, which is whether a subject assessment reduction is legally mandated in this case. PTAB therefore assigns the appellant's claims regarding the erroneous assessment of appellant comparable #1 the appropriate weight in considering whether the subject property was inequitably assessed in 2023.

In line with its published rules and statutory mandate, PTAB considered the appellant's evidence regarding the true nature of appellant comparable #1's improvement and finds the appellant's assertions credible. Aside from the nonprecedential court opinions, the appellant cites a multiple listing service page describing the 2016 characteristics of appellant comparable #1 and a May 2024 photo of the comparable next to the subject property as proof that the comparable contained "three stories excluding the basement, 3200 square feet, 4 bedrooms, and 3.5 bathrooms." Based on the totality of the record—including the lack of a specific response to the allegations by the county—PTAB accepts the appellant's description of appellant comparable #1 as true.

Finally, upon evaluating the characteristics of the six suggested comparables in this record, PTAB finds board of review comparables #3 and #4 at least as indicative, if not more so, of the correct 2023 subject assessment as appellant comparables #1 and #2—even when fully crediting the appellant's descriptions of comparables #1 and #2 as true. Specifically, PTAB finds appellant comparable #1 to be an outlier among the properties in evidence. First, by emphasizing that appellant comparable #1 is actually three stories, not two, the appellant demonstrated that appellant comparable #1 is *less* similar to the subject property than the other five, two-story comparables in evidence, even when accounting for its proximity to the subject. Therefore, fully crediting the appellant's description of appellant comparable #1 does not lead PTAB to the conclusion that the subject is inequitably assessed; rather, when considering appellant comparable #1's assessment in conjunction with the five other comparables in evidence, PTAB notes that appellant comparable #1 stands out as an outlier, which necessarily weakens its probativity of equitable assessments for the subject. As for appellant comparable #2, PTAB finds that this comparator substantially mirrored the subject's characteristics. Meanwhile, PTAB notes that board of review comparables #3 and #4 featured properties slightly superior to the subject, given comparable #3's larger improvement and extra full bathroom and comparable #4's extra half bathroom and fireplace relative to the subject. Given these properties, PTAB finds the

subject improvement would be equitably assessed at a rate greater than the $25.88 per square foot assessment of the (smaller) appellant comparable #2 improvement but less than the assessments of the superior board of review comparables of $28.96 and $32.62 per improvement square foot. Because the subject's 2023 improvement assessment of $28.85 per square foot is more than appellant comparable #2's assessment rate and less than board of review comparables #3 and #4's assessment rates, PTAB finds the appellant did not provide sufficiently clear and convincing evidence to prove assessment inequity and a reduction in the subject 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: January 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 9-125 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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