FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph Freller
DOCKET NO.: 23-49054.001-R-1
PARCEL NO.: 13-13-401-019-0000

The parties of record before the Property Tax Appeal Board are Joseph Freller, the appellant(s), by attorney Joe Huang, of the Law Offices of Terrence Kennedy Jr. 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 ***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:	$7,500
IMPR.:	$49,000
TOTAL:	$56,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 3,125 square foot site improved with an approximately 101-year-old, two-story dwelling of masonry construction with 2,066 square feet of living area. Features include a full basement and a two-car garage. 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 seven suggested equity comparables with varying degrees of similarity to the subject property. The comparable properties offered by the appellant are of either frame or masonry construction and range in size from 1,700 to 2,441 square feet of living area. The comparables range in age from 96 to 116 years and are between 0.15 to 0.49 miles from the subject property. The comparables have improvement assessments ranging from $18.20

to $20.97 per square foot of living area. The appellant indicated that the residence is not owner-occupied. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $56,939. Based on this evidence, the appellant requested a reduction in the subject's assessment to $48,097.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $56,939 and an improvement assessment of $49,439 or $23.93 per square foot of living area. In support of the correct assessment, the board of review submitted information on four suggested equity comparables. The suggested equity comparables are of masonry construction, range in age from 98 to 103 years, and have improvement assessments ranging from $26.13 to $27.83 per square foot of living area. The board of review reports that three of the comparables are located within a quarter mile of the subject property and one comparable is on the same block. Based on this evidence, the board of review requested that the assessment be confirmed.

At hearing on 7/16, with all parties receiving timely and proper notice of the Webex hearing, the board of review failed to appear. After waiting approximately thirty-five minutes and attempting contact with the board of review, the Board found the board of review in default pursuant to section 1910.69(b) of the rules of the Property Tax Appeal Board.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). 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 meet this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4, and #7. These comparables were most similar to the subject property in features, square feet of living area, and/or proximity. These comparables had improvement assessments of $18.20 to $20.97 per square foot of living area. The subject's improvement assessment of $23.93 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: November 17, 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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