



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

APPELLANT: CA Homes & Properties  
DOCKET NO.: 23-52612.001-R-1 through 23-52612.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are CA Homes & Properties, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
23-52612.001-R-1	25-28-310-022-0000	1,228	2,771	\$3,999
23-52612.002-R-1	25-28-310-023-0000	1,180	2,819	\$3,999

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 two parcels improved with a one-story dwelling of masonry exterior construction with 1,090 square feet of living area. The dwelling is approximately 68 years old. The property features a full basement, 1 bathroom and a 2-car garage. The property has a 6,023 square foot site and is located in Chicago, Lake Township, Cook County.<sup>1</sup> The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located

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<sup>1</sup> The Board finds the best evidence of the subject's site size is found in the evidence submitted by the appellant.

within .6 from the subject property. The comparables are class 2-03 properties improved with one-story dwellings of masonry exterior construction ranging in size from 1,122 to 1,300 square feet of living area. The dwellings are from 73 to 103 years old. Each comparable has a full basement, 1 bathroom and a 2-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments that range from \$4,778 to \$5,440 or \$4.18 and \$4.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$4,611 or \$4.23 per square foot of living area.

The appellant submitted a copy of the Cook County Board of Review decision depicting the final assessment for each parcel under appeal. The two parcels have a combined total assessment of \$7,998 and an improvement assessment of \$5,590 or \$5.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within the same block or approximately ¼ of a mile from the subject property, one of which is also along the same street. The comparables are class 2-03 properties improved with one-story dwellings of masonry exterior construction ranging in size from 1,040 to 1,168 square feet of living area. The dwellings range in age from 56 to 66 years old. The comparables each have a full basement, two of which have finished area. Each comparable has 1 or 1½ bathrooms and either a 1.5-car, a 2-car or a 2.5-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$6,770 to \$11,770 or from \$6.39 to \$11.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 proved 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 which differ from the subject dwelling in size and/or age. The Board has given reduced weight to board of review comparables #1 and #2 which have central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features. These three comparables have improvement assessments ranging from \$4,778 to \$11,155 or from \$4.26 to \$9.55 per square foot of living area. The subject's improvement assessment of \$5,590 or \$5.13 per square foot of living area falls within the range established by the best comparables in the record. After considering

adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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.



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Chairman



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Member

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Member



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Member



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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: June 16, 2026



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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

AGENCY

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