



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

APPELLANT: Neal Underwood
DOCKET NO.: 23-52837.001-R-1
PARCEL NO.: 18-05-318-005-0000

The parties of record before the Property Tax Appeal Board are Neal Underwood, the appellant(s); 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: \$6,600
IMPR.: \$25,728
TOTAL: \$32,328

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 an approximately 82-year-old one-story dwelling of masonry construction with 992 square feet of living area. There is a dispute as to the size of the dwelling, as the appellant listed the property as having 992 square feet, whereas the board of review listed the property as having 1,023 square feet. The Board accepted the appellant's square footage of 992 as the number because of his testimony and personal knowledge of living in the property. In the end, the 31 square foot difference is de minimis and did not have an impact on the conclusion of this matter. Features of the home include a partial basement, one bathroom, a fireplace and a one-car garage. The property has a 6,600 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and market value as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables that

also have recent sales. The comparables are located a half block away to 10 blocks away from the subject property. The comparables are 62- to 83-year-old one- to two-story class 2-02, 2-03, 2-05, or 2-34 residences with frame or masonry construction. The comparables have between 884 and 1,600 square feet of living area and have improvement assessments between \$20.11 and \$26.47 per square foot of living area. These properties were sold between January 1, 2022, and September 8, 2023. The properties had purchase prices between \$257,500 and \$367,857. The properties had a sale price per square foot between \$229.48 and \$291.29. The appellant is requesting a total assessment of \$26,200.

The county board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,328. The subject property has an improvement assessment of \$25,728 or \$25.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that also had recent sales. Three of the comparables are located 0.25 miles away from the subject property or on the same block. The board of review did not specify the distance of comparable #4 to the subject property, but comparable #4 has the same neighborhood code as the subject property and is located in Western Springs. The comparables are 68- to 103-year-old one-story residences with masonry or frame construction. The comparables have between 770 and 1,313 square feet of living area and have improvement assessments between \$25.28 and \$30.34 per square foot. These properties also were sold between May 2021 and October 2023 for sale prices ranging from \$310,000 and \$525,000. The properties have sale prices per square foot ranging from \$322.92 to \$454.55. The board of review is requesting that the current assessment be confirmed.

On November 13, 2025, a hearing was held in this matter utilizing the WebEx virtual platform. The appellant appeared in person and represented himself in the matter. John Lartz represented the board of review and appeared via the virtual platform. The appellant testified during the hearing that he believes his assessment should be reduced, as his assessment was previously reduced in 2017 and following a settlement in 2020. He stated that the sales price per square foot of his property should be around \$263.11 based on comparable sales references above. He also submitted a summary of 45 additional comparables to state what the value of his house should be. The Board provided less weight to those comps since they were not as detailed as the comparables the appellant provided in his Section III grid, which were fully considered. The appellant further stated that his house is in poor condition, as is reflected in photographs that are a part of the record.

The board of review presented its case and drew attention to the equity comparables, and comparable sales provided stating that all of the properties are similarly sized and located on the same block or same neighborhood. The board of review stated that the sale price per square foot of the subject property is about \$316.01, which is less than comparables provided. Similarly, the assessment equity of the subject of \$25.15 is less than comparables provided.

In a closing argument, the appellant stated that the size of board of review comparable #1 is incorrect and is actually 2,324 square feet of living area. The appellant provided a Zillow listing printout that is in the record to support his claim. However, this argument is rejected because the listing printout is not reliable evidence, as the board of review pointed out that it derives its data from the assessor, which is a typically relied on source. In addition, the appellant argued board

of review comparable #2 is a historic house and therefore not a good comparable, which is not the basis for discrediting a comparable. Also, the appellant stated board of review comparable #3 is a rehabilitated property that is in much better condition than his property. The Board accepted this argument based on photographic evidence entered into the record, which did show that this property is in better condition than the appellant's property. Lastly, the appellant argued that comparable #4 actually has over 2,300 square feet, but this argument is moot since the board of review did not consider this property to be a good comparable.

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 fewer 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 appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 and market value to be board of review's comparables #1 and #2 and appellant's comparables #6, #8, and #9. As for comparables that are not best evidence, board of review's comparable #3 is in much better condition than the subject property based on photographs provided. Board of review's comparable #4 is larger than the subject property. Appellant's comparables #1-#5 and #7 are larger than the subject property. The best comparables had improvement assessments that ranged from \$22.36 to \$29.61 per square foot of living area. The best comparables had sale prices per square foot that ranged from \$236.49 to \$454.55. The subject's improvement assessment of \$25.15 per square foot of living area and its sale price per square foot of \$316.01 fall 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 did not show overvaluation by a preponderance of the evidence, 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: _____

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: _____

December 23, 2025



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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