



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

APPELLANT: Linda Karlin
DOCKET NO.: 23-55937.001-R-1
PARCEL NO.: 13-02-404-017-0000

The parties of record before the Property Tax Appeal Board are Linda Karlin, the appellant; 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: \$10,503
IMPR.: \$18,950
TOTAL: \$29,453

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2021 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 1-story dwelling of masonry exterior construction with 1,458 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a partial basement and central air conditioning. The property has an approximately 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. 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 seven equity comparables located in the same assessment neighborhood code and within five blocks of the subject property. The comparables are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,267 to 1,552 square feet of living area. The homes

range in age from 67 to 75 years old¹. Each comparable has a full basement, four homes have central air conditioning, two comparables have either one or two fireplaces and four have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$12,600 to \$19,251 or from \$8.88 to \$13.83 per square foot of living area.

The appellant also submitted comments asserting the subject property is negatively impacted by its proximity to commercial enterprises, a high traffic street and a vacant unkept dwelling located at 5923 N. Kimball Avenue, next door to the subject. To document these assertions, the appellant submitted multiple photographs and a Building Permit and Inspection Records printout issued for the property at 5923 N. Kimball Avenue. The photographic evidence depicts the subject is located near commercial enterprises. Multiple photographs document deficiencies associated with 5923 N. Kimball Avenue including standing water on the subject site due to a broken water pipe, overgrown foliage, a significant amount of backyard debris, broken windows and structural elements of the vacant dwelling that appear to be falling into the subject's yard. The Building Permit and Inspection Records for 5923 N. Kimball Avenue include nine purported violations which are handwritten below the heading "Building Code Enforcement Case Activity" without further support. The appellant asserted code violations began in 2017 and continue to the present, contending strangers and animals go in and out of the property.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$18,950 or \$13.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,046. The subject property has an improvement assessment of \$20,543 or \$14.09 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 located in the same assessment neighborhood code and same block as the subject property. The comparables are improved with 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,250 to 1,392 square feet of living area that are 66 or 67 years old. Each comparable has a full or partial basement, three dwellings have central air conditioning and two properties each have a 2-car garage. The comparables have improvement assessments ranging from \$20,513 to \$24,500 or from \$15.76 to \$17.92 per square foot of living area. The board of review neither addressed nor refuted the appellant's proximity to commercial property, high traffic and the neighboring derelict property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant questioned why the subject's reduced 2021 assessment had not remained in place for the remainder of the assessment cycle. The appellant critiqued the board of review's comparables arguing two properties are reported as "deluxe" in condition, three properties have smaller living area, three homes have a finished basement and two properties each have a 2-car garage which make these properties less similar to the subject than the comparable properties submitted by the appellant. The appellant contended the subject property has not been improved or had any additions for many years.

¹ The Board finds the best description of age for the appellant's comparables was found in the property detail printouts for each property which were submitted by the appellant.

Conclusion of Law

The appellant questioned why the subject's 2021 reduced total assessment was not carried forward to the 2022 and 2023 tax years. The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 21-49478.001-R-1.² In that appeal the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$29,453. However, the appellant indicated the subject property is not an owner-occupied residence as reported in section 1b of this 2023 appeal petition. Furthermore, the mailing address for the appellant, as shown on the 2023 Cook County Board of Review's final notice, differs from the street address of the subject property. Therefore, the Board finds the subject property is not an owner-occupied residence and Section 16-185 of the Property Tax Code is not controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board **renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's reduced 2021 total assessment is not eligible to be carried over to the subsequent years in the general assessment cycle.

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the appellant argued the subject property suffers from its proximity to a vacant unmaintained property as well as to commercial property and a high traffic street. The appellant submitted documentary evidence to support this argument which was not refuted by the board of review.

The parties submitted 11 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #3 through #7 as well as board of review comparables #1,

² The subject property is also the subject of an appeal for the 2022 tax year under Docket No. 22-58360.001-R-1 for which a decision is being issued contemporaneously with this 2023 decision.

#2 and #3 which are less similar to the subject in dwelling size, garage amenity and/or lack central air conditioning.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #2 and board of review comparable #4 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments ranging from \$12,600 to \$21,500 or from \$8.88 to \$15.76 per square foot of living area. The subject's improvement assessment of \$20,543 or \$14.09 per square foot of living area falls within the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, 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: _____

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: _____

October 21, 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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