FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Linda Jelinek Trust
DOCKET NO.: 24-20324.001-R-1
PARCEL NO.: 11-18-401-010-0000

The parties of record before the Property Tax Appeal Board are Linda Jelinek Trust, the appellant(s), by attorney Joseph F. Locallo, of Amari & Locallo 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:

LAND:	$78,625
IMPR.:	$176,168
TOTAL:	$254,793

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 2024 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[1] consists of a two-story dwelling of masonry construction with 8,174 square feet of living area. The dwelling was approximately 101 years old. Features of the home include a full basement and two fireplaces. The property has a 31,450 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three class 2-09 equity comparable properties with varying degrees of similarity to the subject which are located within the same neighborhood code as the subject but for which the appellant did not provide proximity to the subject. The

[1] The board of review presented evidence which indicates that there are multiple improvements on the subject property, calling into question the validity of the depictions of size and amenities on the subject property.

improvements ranged: in age from 122 to 131 years; in size from 7,580 to 7,690 square feet of living area; and in improvement assessment from $14.30 to $14.91 per square foot of living area. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $254,793. The subject property has an improvement assessment of $176,168 or $21.55 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-09 equity comparable properties with varying degrees of similarity to the subject which are located within a ¼-mile radius of the subject. The improvements ranged: in age from 107 to 137 years; in size from 5,688 to 6,275 square feet of living area; and in improvement assessment from $19.33 to $26.21 per square foot of living area. The board of review asserted that the subject property is multi-improvement with a class 2-05 improvement in addition to the aforementioned class 2-09 improvement. In support of this assertion the board of review submitted an aerial photo of the subject property and a property index card for the subject property which indicates a class 2-05 improvement for the same PIN. Based on this evidence the board of review requested confirmation of the subject's assessment.

This matter was scheduled to proceed to hearing. Prior to the hearing, the parties submitted a written request to waive the hearing and have the matter decided based on the evidence previously submitted. The administrative law judge granted the parties' request.

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.

Under §1910.63(b), the appellant bears the initial burden of going forward and must present substantive, documentary evidence sufficient to challenge the correctness of the assessment. Failure to meet this burden requires dismissal of the appeal. Under §1910.63(c), the Board of Review is required to present evidence only after the appellant first introduces competent evidence calling the assessment into question. Once the Board of Review submits evidence that challenges the accuracy, validity, or comparability of the appellant's proffered properties, the appellant must rebut that evidence. While the PTAB rules do not explicitly use the term "duty to rebut," the obligation arises from the appellant's overall burden to prove inequity by clear and convincing evidence.

In this case, the appellant failed to meet this burden. The Board of Review submitted documentation of multi-improvements on the subject property. The appellant did not respond to, dispute, or rebut this evidence. Because these assertions remained unrebutted, the validity and reliability of the comparables submitted by the appellant were undermined. As unrebutted documentary evidence may be accepted as true, the appellant failed to provide credible evidence sufficient to establish assessment inequity under §1910.63(e).

Because the appellant did not satisfy the initial burden of production, the Board was not required to analyze or evaluate the Board of Review's evidence. Based on the totality of the evidence, the Board concludes that the appellant failed to demonstrate, by clear and convincing evidence, that the subject property is inequitably assessed. Because the appellant did not meet the required burden of proof a reduction is not warranted.

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: September 15, 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

AGENCY

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