



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

APPELLANT: Caitlyn Gara  
DOCKET NO.: 24-20335.001-R-1  
PARCEL NO.: 15-36-408-004-0000

The parties of record before the Property Tax Appeal Board are Caitlyn Gara, 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:** \$7,272  
**IMPR.:** \$23,790  
**TOTAL:** \$31,062

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 consists of an approximately 100-year-old, one story residential dwelling of masonry construction with 1,215 square feet of living area. Features of the home include a full basement and a two-car garage. The property has a 7,272 square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The record discloses that the subject was owner-occupied during the lien year.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as masonry construction dwellings. These properties have slab foundations, or partial or full basements. They range in age from 67 to 102 years; in size from 1,210 to 1,319 square feet of living area; and an improvement assessment of \$18.11 or \$21.14 per square foot of living area. The properties are located with a .4-

mile radius of the subject property. Additionally, the appellant submitted a building permit application, repair estimate, and city permit approval for sewer check valve repair from August of 2021. The appellant requested the subject's total assessment be reduced to \$26,617.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,062. The subject property has an improvement assessment of \$23,790 or \$19.58 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as masonry construction, one-story dwellings. They range in age from 71 to 88 years; in size from 1,020 to 1,134 square feet of living area; and an improvement assessment ranging from \$20.35 to \$27.41 per square foot of living area. These properties have partial or full basements and one- or two-car garages. The properties are located within a ¼-mile radius of the subject property, and one is on the same block. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant pointed out discrepancies in the board of review's description of the subject including number of bathrooms and fireplaces and that the subject has central air conditioning. Additionally, the appellant disputes the fact that the board of review's comparable #1 is on the same block as the subject. The appellant reaffirmed its position that the 2024 assessed value for the subject property is excessive and that the total assessment should be reduced.

### **Conclusion of Law**

The taxpayer contends 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 (4<sup>th</sup> 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). 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 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 Board finds that the subject has two bathrooms, a fireplace (non-working) and central air-conditioning as the subject is owner-occupied and gives more weight to the appellant's representation of the subject property disclosed in the record. The Board finds the best evidence of assessment equity is the board of review's suggested comparables #2 and #4 and the appellant's comparable #6. The dwellings on these comparable are similar to the subject dwelling in age,

construction, location, amenities and living area size. As for the comparables not considered the best evidence, the Board finds that the board of review's comparables #1 and #3 and the appellant's suggested comparables #1 through #5 have one less bathroom than the subject property. The board of review's comparable #3 and the appellant's suggested comparables #1 and #4 have different basement areas than the subject property.

The comparables had improvement assessments that ranged from \$21.14 to \$27.41 per square foot of living area. The subject's improvement assessment of \$19.58 per square foot of living area falls below the assessment per square feet of the best comparable in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties 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 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

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:

February 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 9-125 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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