



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

APPELLANT: Ellen Carr
DOCKET NO.: 24-20642.001-R-1
PARCEL NO.: 11-32-402-025-0000

The parties of record before the Property Tax Appeal Board are Ellen Carr, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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 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: \$21,588
IMPR.: \$77,520
TOTAL: \$99,108

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 a 2-story dwelling of stucco exterior construction with 3,692 square feet of living area. The dwelling is approximately 111 years old. Features of the home include a full unfinished basement, one fireplace and a 2-car garage.¹ The property has an approximately 7,850 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-06 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 five equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-06, 2-story dwellings of frame, masonry, stucco or frame and masonry

¹ The Board finds the best description of the subject was provided by the board of review, that was not refuted by the appellant.

exterior construction that range in size from 2,940 to 4,445 square feet of living area. The dwellings range in age from 104 to 126 years old. Each comparable has a full basement finished with a recreation room. Four comparables each have either a 2-car or 2.5-car garage. One comparable has central air conditioning and three comparables each have either one or four fireplaces. The comparables have improvement assessments that range from \$54,180 to \$83,277 or from \$14.71 to \$21.67 per square foot of living area. Based on this evidence, the appellant requested a reduction the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,001. The subject property has an improvement assessment of \$89,413 or \$24.22 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 as the subject property. The comparables are improved with class 2-06, 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,220 to 4,363 square feet of living area. The dwellings range in age from 107 to 115 years old. Each comparable has a full or partial basement, three finished with a recreation room. Two comparables have central air conditioning, three comparables each have one fireplace and three comparables each have either a 1.5-car or 2-car garage. The comparables have improvement assessments that range from \$73,255 to \$119,550 or from \$22.75 to \$27.40 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine suggested equity comparables for the Board's consideration. The Board has given less weight to appellant's comparables #2 through #5 as well as board of review comparables #1, #2 and #4 due to their differences from the subject in dwelling size and/or central air conditioning amenity.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparable #3. The Board finds that these two comparables are most similar to the subject in design, location, age, dwelling size and some features. These two most similar comparables have improvement assessments of \$54,180 and \$76,891 or \$14.71 and \$23.16 per square foot of living area. The subject's improvement assessment of \$89,413 or \$24.22 per square foot of living area falls above the two best comparables in this record. Based on this record and after considering adjustments to the two best 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 assessment 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: _____

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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