



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

APPELLANT: Paul Fraizinger
DOCKET NO.: 24-24239.001-R-1 through 24-24239.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Fraizinger, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-24239.001-R-1	23-24-100-128-1006	1,403	19,097	\$20,500
24-24239.002-R-1	23-24-100-128-1007	1,403	19,097	\$20,500

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 is a unit in a 47-year-old, eight-unit condominium building that is located on a 14,027 square foot site in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis for the appeal. In support of this argument, the appellant submitted information on three suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as brick construction, three-story dwellings. These properties have slab foundations. They are 47 years in age; 1,150 square feet of living area in size; and an improvement assessment of \$9.61 to \$11.75 per square foot of living area. The appellant did not disclose the proximate distance of the properties to the subject but they are located in the same neighborhood code. Based on this evidence and argument, the appellant sought a reduction in assessed value to \$24,912.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$41,000. In support of its contention of the correct assessment, the board of review submitted its Condominium Analysis for 2024, which is based upon sales of two other units in the subject's building. The total consideration for the two sales was \$410,000, and the two units represented a 25% ownership interest in the common element. This translated to a value for the entire building of \$1,640,000. Multiplying this by the subject unit's ownership interest of 25% amounted to a fair market value for the subject of \$410,000. This reflects an assessed value of \$41,000, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. That is equal to the subject unit's actual combined assessed value of \$41,000 for 2024.

In rebuttal, the appellant argues that the board of review's suggested comparables are not reflective of the market value for the subject's building type and neighborhood. The appellant disclosed that the board of review selected suggested comparables that reflect the highest neighborhood sales and that the sales represent fully remodeled units with new appliances. Furthermore, the appellant disclosed that six of the eight total units have not been sold in recent years, there have been no major upgrades to the subject. The appellant asserts that recent sales from 19 comparable buildings in the same neighborhood provide a more accurate representation of the true market value for the subject. The appellant pointed out the similar building characteristics for its three recent sales of units in nearby comparable buildings to 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 (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). 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 gives no weight to the appellant's equity comparables. The appellant presented no market data to demonstrate the suggested comparable properties and the subject property were

similar in value but assessed at substantially different proportions of fair cash value. The Board finds the appellant failed to demonstrate the comparables and the subject were similar condominiums with similar by-laws, rules, regulations, fee structures, amenities, occupancy rates, and parking. The Board finds the appellant did not demonstrate with clear and convincing evidence that the improvement assessments were inequitable and reductions in the assessments are not justified.

The Board therefore finds that appellant failed to meet the requisite burden of proof, and a reduction in the subject's assessment 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: _____

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 20, 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 9-215 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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