



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Satula  
DOCKET NO.: 24-24335.001-R-1  
PARCEL NO.: 16-01-204-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Paul Satula, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds A Reduction in the Cook County Board of Review's assessment of the property is merited. The correct assessed valuation of the property is:

|               |          |
|---------------|----------|
| <b>LAND:</b>  | \$16,934 |
| <b>IMPR.:</b> | \$28,917 |
| <b>TOTAL:</b> | \$45,851 |

Subject only to the State multiplier as applicable.

### Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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

A 2,100 square feet, two-story frame building on a 3,018 square feet lot in Chicago, West Chicago Township, Cook County comprises the subject property.<sup>1</sup> The 129-year-old structure, a class 2-11 property per the Cook County Real Property Assessment Classification Ordinance, featured two bathrooms, a 360-square-feet garage, and no air conditioning or fireplace. The appellant selected assessment equity as the basis of the appeal.

Arguing the \$31,066 subject improvement assessment is inequitable, the appellant contends the assessment should be lowered to \$13.18 per improvement square foot. To demonstrate nonuniform assessment, the appellant volunteered information on four class 2-11 properties within .4 miles of the subject with assessments between \$12.50 and \$13.77 per improvement square foot. The

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<sup>1</sup> The Property Tax Appeal Board (PTAB) observes minor inconsistencies between the lot sizes listed in Section III and Section V of the petition. Upon reviewing the record, PTAB considers these inconsistencies immaterial to the outcome.

appellant's selections all lacked air conditioning and fireplaces but included two bathrooms and a garage (except property #3). These suggested comparators also ranged from 126 to 141 years in building age and from 2,016 to 2,266 square feet in living area.

The county board of review responded that the subject improvement was properly assessed at \$31,066, or \$14.79 per square foot, in its "Board of Review Notes on Appeal." In defense of the \$48,000 total subject assessment, the board of review introduced into evidence four two-story buildings within a quarter mile of the subject as equity comparables. The county board of review's preferred comparators featured two bathrooms, either no garage or a two-car garage, and air conditioning in the case of submissions #2 and #4. These properties varied in building age from 62 to 145 years; in living square footage from 1,842 to 1,920; and in assessment from \$15.59 to \$20.19 per improvement square foot.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least three 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 Property Tax Appeal Board (PTAB) finds the appellant surpassed this burden of proof.

In this record, the board of review submitted properties that contained at least 180 fewer square feet than the subject improvement. By contrast, the appellant selected comparables that deviated from the subject's square footage by a maximum of 166 square feet. Because these properties substantially mirrored the subject property's attributes, appellant comparables #1, #2, and #4 constitute the best evidence of assessment equity in this record.<sup>2</sup> Appellant comparable #2 had less livable area than the subject and an older improvement, rendering this property slightly inferior to the subject. On the other hand, appellant comparables #1 and #4 both featured more living space than the subject and were nearly identical in building age and garage inclusion. Given these comparators, the subject improvement would be equitably assessed anywhere between \$12.50 and \$13.64 per square foot. Because the subject's \$14.79 per improvement square foot assessment exceeds the high end of this equitable range, PTAB finds the appellant demonstrated nonuniform

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<sup>2</sup> PTAB notes discrepancies between the appellant's description of the subject and the board of review's description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

assessment by clear and convincing evidence and a reduction in the total assessment to \$45,851 is 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.



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Chairman



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Member



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Member



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Member



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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:

January 20, 2026

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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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Paul Satula  
1509 N Rockwell St  
#2  
Chicago, IL 60622

**COUNTY**

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602