FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: KENNETH FLAXMAN
DOCKET NO.: 24-27305.001-R-1
PARCEL NO.: 16-12-305-011-0000

The parties of record before the Property Tax Appeal Board are KENNETH FLAXMAN, the appellant(s), by attorney Kenneth D. Flaxman, of Attorney & Counsellor at Law 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:	$5,438
IMPR.:	$31,814
TOTAL:	$37,252

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 127-year-old dwelling of masonry construction with 5,719 square feet of living area. Features of the home include a partial basement and three dwelling units. The property has a 3,750 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 ten equity comparables. The comparables are located 0.2 to 0.8 miles away from the subject property. The comparables are 101- to 140-year-old class 2-11 residences with masonry construction. The comparables have between 4,602 and 6,756 square feet of living area and have improvement assessments between $2.07 and $6.74 per square foot of living area.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located 0.2 miles to one mile(s) away. The comparables are 107- to 134-year-old class 2-11 residences with masonry construction. The comparables were sold between July 2022 and April 2024 for sale prices between $70,000 and $425,000. The comparables have sale prices per square foot between $12.13 and $76.91. The appellant is requesting a total assessment of $27,295.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $48,046. The subject's assessment reflects a market value of $480,406 or $84.01 per square foot of living area, including land, when applying the 10% level of assessment for a class 2 property applying determined by the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of $42,608 or $7.45 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three comparables each of which had sales data and equity information. Comparable #1 is located 0.25 miles from the subject. Comparable #2 is located an undisclosed distance away but is in the same general neighborhood as the subject. The board of review did not state the distance of comparable #3 to the subject and stated that this comparable is located in a different general neighborhood. The properties are 117- to 137-year-old two-story residences with masonry construction. These properties sold between July 2022 and November 2023 for sale prices between $489,000 and $850,000. The properties have sale prices per square foot between $121.82 and $209.88. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on overvaluation.

The Board finds the best evidence of market value to be only appellant's comparable sales #2 and #4. However, since only two comparables that closely resembled the subject were submitted, this is not sufficient to make a finding of overvaluation. All of the other comparable sales submitted by either party were larger or smaller than the subject. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument is not justified.

The taxpayer asserts 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); 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 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 fewer 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4, #5, #6, #8, and #9. As for comparables that are not best evidence, appellant’s comparables #3, #7, and #10 and all of the board of review’s comparables are larger or smaller than the subject. The best comparables had improvement assessments that ranged from $2.07 to $6.53 per square foot of living area. The subject's improvement assessment of $7.46 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified based on assessment equity.

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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