



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

APPELLANT: Ricardo Clark
DOCKET NO.: 24-27961.001-R-1
PARCEL NO.: 17-19-412-046-0000

The parties of record before the Property Tax Appeal Board are Ricardo Clark, 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: \$11,100
IMPR.: \$74,568
TOTAL: \$85,668

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 120-year-old, two-story residential dwelling of masonry construction with 4,944 square feet of living area. Features of the home include central air conditioning and an attached garage. The property 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 record discloses that the subject property 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 three suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as masonry construction, two- or three-story, class 2-11 or class 2-12 buildings. These properties have partial or full basements. They are 136 or 137 years in age; range in size from 3,780 to 5,724 square feet of living area; and an improvement assessment of \$10.64 to \$12.67 per square foot of

living area. The properties are located within a .2-mile radius of the subject property. The appellant's requested assessment per his appeal petition is the same as the board of review's total assessment of \$85,668.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,668. The subject property has an improvement assessment of \$74,568 or \$15.08 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 frame or masonry construction, one- or three-story dwellings. They range in age from two to 132 years; in size from 3,935 to 4,678 square feet of living area; and an improvement assessment ranging from \$15.15 to \$20.87 per square foot of living area. These properties have a slab foundation or full basements and zero or two-car garages. Three of the properties are located in the same subarea as the subject property. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant disclosed characteristic differences in the board of review's evidence compared to the subject. Additionally, the appellant submitted a photo of the board of review's suggested comparable #1 and the 2023 Cook County Treasurer's property tax bill for the subject property which discloses a 2023 Assessed value for the subject of \$55,599. The appellant reaffirmed its position that the 2024 assessed value for the subject property is overvalued 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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2023 tax year should not be carried forward to the tax year at issue as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. 35 ILCS 200/16-185. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

First, the Board finds that the 2024 assessment year falls under a different triennial general assessment period for the township of West Chicago than the 2023 assessment year and the 2023 total assessment reduction shall not remain in effect for the current lien year. Secondly, the Board further finds that the subject was not owner-occupied in the previous year based on the 2023 tax bill submitted in the appellant's rebuttal evidence because the tax bill disclosed that no Homeowner's exemption applied. In contrast, the Board finds that the subject is owner-occupied in the current lien year based on the appellant's statement in Section II of the 2024 appeal form and that would have been another basis for a rollover. The Board finds that appellant did not meet this burden of proof since the 2024 appeal year was not in the same triennial general assessment period as the previous appeal year pursuant to Section 16-185 and both appeal years did not share the same owner-occupancy status.

The Board further finds the best evidence of assessment equity is the board of review's suggested comparables #2 and #3. 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 comparable #1 is not similarly constructed like the subject. Additionally, the board of review's comparables #1 and #4 have three more bathrooms than the subject. The board also finds that the appellant's suggested comparable #1 has considerably smaller (more than 1,000 square ft difference) in living area square footage than the subject property. The board finds that the appellant's comparables #2 and #3 are classified by the Cook County Assessor's Office as 2-12 – Mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 2,000 square feet of building area which differs from the classification assigned to the subject which is 2-11 – Apartment building with two to six units, any age.

The subject's improvement assessment of \$15.08 per square foot of living area falls below the assessment per square feet of the best comparables 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

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