FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Colin Brooker
DOCKET NO.: 24-28098.001-R-1
PARCEL NO.: 13-36-107-054-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Colin Brooker, 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, PTAB hereby finds ***A Reduction*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$14,000
IMPR.:	$42,605
TOTAL:	$56,605

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 1,881 square feet, two-story frame building on a 2,500 square feet parcel in Chicago, West Chicago Township, Cook County comprises the subject property. The 129-year-old, class 2-05 residence per the Cook County Real Property Assessment Classification Ordinance featured three bathrooms, air conditioning, a two-car garage, and a full basement. The appellant elected to forego a hearing on the appeal.

The appellant based the petition on assessment inequity, contending that the improvement assessment should be lowered to $43,711. As evidence of nonuniformity, the appellant nominated five class 2-05 residences in the subject's neighborhood. The appellant's selections featured a one- or two-car garage, air conditioning in property #1 only, and a full basement. These potential comparator improvements were between 131 and 140 years in building age; 1,785 and 2,057 square feet in size; and $20.31 and $22.61 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $58,664, or $31.19 per living square foot, was equitable in its "Notes on Appeal." In defense of the $72,664 total subject assessment, the county board of review proposed four one-story improvements in the subject's subdivision as equity comparables. The board of review's preferred comparators all featured a full basement to slab foundation, a one- or two-car garage, no air conditioning, and one or 2.5 bathrooms. These 127- to 137-year-old buildings had 500 to 704 square feet in living area and $37.30 to $37.74 per living square foot in improvement assessment.

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 mandate 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 the ground for appeal is unequal treatment in the assessment, 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

By virtue of their resemblance to the subject improvement, appellant comparables #1, #4, and #5 comprise the best evidence of assessment equity in this record. Appellant comparable #1 contained less living and garage space than the subject, but did have air conditioning. On the other hand, appellant comparables #4 and #5 lacked the subject's air conditioning and bathroom utility but mitigated the deficiencies with more living square footage. In stark contrast, the board of review submitted properties that were over 1,000 square feet smaller than the subject. Based on this evidence, the subject would be equitably assessed between $20.31 to $22.61 per improvement square foot. Given that the $29.92 per living square foot subject improvement assessment exceeds the high end of this range, PTAB finds the appellant showed assessment inequity and a reduction in the total subject assessment to $56,605 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:

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: November 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 9-215 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

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

APPELLANT

Colin Brooker, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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