FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rosa Acevedo
DOCKET NO.: 24-29004.001-R-1
PARCEL NO.: 13-36-109-082-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Rosa Acevedo, the appellant, by attorney Kelly J. Keeling, of KBC Law Group in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$14,101
IMPR.:	$67,693
TOTAL:	$81,794

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 4,462 square feet, two-story building of frame and masonry construction perched on a 2,518 square feet parcel in Chicago, West Chicago Township, Cook County comprises the subject property. The 115-year-old, class 2-12 residence per the Cook County Real Property Assessment Classification Ordinance featured at least four full bathrooms, no garage, air conditioning, and a partial basement.[1]

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment must be reduced to $10.41 per living square foot. As evidence of subject assessment nonuniformity, the appellant presented four class 2-12 properties within 1.96 miles of

[1] The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. After holistically considering all evidence in the record, PTAB concludes the inconsistencies are immaterial to the outcome.

the subject. These suggested comparables included at least two full bathrooms, a full or partial basement, air conditioning except in property #2, and no garage. The appellant's chosen improvements also spanned 94 to 122 years in age; 4,444 to 7,212 square feet in area; and $10.41 to $12.87 per living square foot in assessment. The appellant elected to forego a hearing.

The board of review countered that the subject improvement assessment of $67,693, or $15.17 per living square foot, was equitable in its "Notes on Appeal." In defense of the $81,794 total subject assessment, the county board of review proposed four two-story improvements in the subject's subarea as assessment comparables. The county board of review's preferred comparators included up to four bathrooms, a full or partial basement, and no garage or a two-car garage. These properties had 114- or 121-year-old buildings; 3,150 to 4,295 in living square footage; and $15.93 to $19.74 per 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 unequal treatment in the assessment is the basis of a property tax appeal, appellants 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 required 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 similarly situated properties with compelling proximity to, and 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 did not surmount this burden of proof.

PTAB first observes that the appellant's evidence tends to show the lack of comparable but lower-assessed properties, given the wide deviation of the appellant's selected comparables in living area and location relative to the subject. By contrast, although the board of review comparables were much nearer to the subject, only board of review comparable #1 approaches the subject improvement's size and air conditioning inclusion. Moreover, the comparator featured a two-car garage and full basement to compensate for its lesser bathroom functionality and living space. Given this record, the subject improvement would be equitably assessed around $19.74 per living square foot. Because no evidence in this record suggests the subject improvement assessment was misaligned with those of similar properties, PTAB finds the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof 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: 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

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

APPELLANT

Rosa Acevedo, by attorney:
Kelly J. Keeling
KBC Law Group
100 N. LaSalle Street
Suite 510
Chicago, IL 60602

COUNTY

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