



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

APPELLANT: Diane Sheehan
DOCKET NO.: 24-29016.001-R-1
PARCEL NO.: 17-09-303-071-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Diane Sheehan, 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 **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: \$5,865
IMPR.: \$60,555
TOTAL: \$66,420

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) 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 a 1,949 square feet, three-story masonry building perched on a 946 square feet lot in Chicago, West Chicago Township, Cook County. The 21-year-old, class 2-95 property per the Cook County Real Property Assessment Classification Ordinance included two bathrooms, a full basement, air conditioning, and a one-car garage.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessment should be reduced to \$22.52 per improvement square foot. To show that the subject assessment is not uniform, the appellant proposed five class 2-95 properties in the subject's neighborhood as equity comparables. These 19-year-old suggested comparators had two or three bathrooms, a two-car garage, air conditioning, and a full basement. The appellant's selections all contained 1,916 living square feet and were assessed between \$19.60 and \$22.52 per improvement square foot in assessment. The appellant elected to forego a hearing on the appeal.

The board of review responded that the subject improvement was fairly assessed at \$60,555, or \$31.07 per living square foot in its “Notes on Appeal.” In defense of the \$66,420 total subject assessment, the county board of review offered information about eight masonry properties, four on the subject’s block and four in the subject’s subdivision, as assessment benchmarks. The four preferred comparables on the subject’s block all contained two bathrooms, a slab foundation, air conditioning, and a one-car garage. These 26-year-old improvements all had 1,949 square feet and were assessed at \$31.07 per living square foot. The remaining board of review selections all featured three bathrooms, air conditioning, a two-car garage, and a partial basement. Board of review submissions #5 through #8 were all 26 years in building age; 1,924 square feet in living area; and \$41.15 per living square foot in 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). This uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, appellants must prove assessment inequity 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 consist of 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 did not satisfy this burden of proof.

Because they were materially indistinguishable from the subject improvement, board of review comparables #1 through #4 constitute the best evidence of assessment equity in this record. These comparators all featured identical living area, bathroom count, basement type, and garage size as the subject, in addition to being located on the same block as the subject. By contrast, the appellant submitted properties of unknown distance from the subject and with different living spaces relative to the subject. Given this record, the subject would be equitably assessed at its current \$31.07 per improvement square foot. In other words, because the \$31.07 per improvement square foot assessment is on par with those of the identical comparators, PTAB finds the record overwhelmingly demonstrates subject assessment equity and a reduction in the subject assessment is not merited.

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: _____

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: _____

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

Diane Sheehan, 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