FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Raissa Carvatte
DOCKET NO.: 24-29033.001-R-1
PARCEL NO.: 17-07-217-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Raissa Carvatte, 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:	$16,092
IMPR.:	$67,253
TOTAL:	$83,345

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

The subject property consists of a 1,837 square feet, two-story masonry building on a 2,160 square feet parcel in Chicago, West Chicago Township, Cook County. The 17-year-old, class 2-07 residence under the Cook County Real Property Assessment Classification Ordinance featured central air conditioning, no garage, at least three bathrooms, and a full basement.[1]

The appellant based the petition on assessment inequity, contending that the assessment should be lowered to $29.09 per improvement square foot. As evidence of nonuniformity, the appellant selected five class 2-07 residences of unknown distance from the subject. These suggested comparables featured a one- or two-car garage, one to two bathrooms, and a full basement. These

[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 discrepancies are immaterial to the outcome.

potential comparators were 29 or 35 years in building age; between 1,863 and 1,993 square feet in improvement size; and between $28.28 and $29.63 per living square foot in improvement assessment. The appellant elected to forego a hearing on the petition.

The board of review maintained in its "Notes on Appeal" that the subject assessment must not be changed, but supplied erroneous assessment figures.[2] In defense of the existing total subject assessment, the county board of review nominated three masonry improvements on the subject's block as equity comparables. The board of review's preferred comparators all featured a full basement, air conditioning, 2.5 bathrooms, and a two-car garage. These seven-year-old, 1,847 square feet improvements were assessed between $35.52 and $35.61 per living square feet.

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 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 this burden of proof was fulfilled.

In this record, despite its misidentification of the current subject assessment, the board of review placed into evidence the comparables most similar to the subject and that therefore provide the best evidence of assessment equity. Board of review comparables #1 through #3 all mirrored the subject's attributes except that they all contained 10 more living square feet and an additional two-car garage relative to the subject. By contrast, while some of the appellant's comparables may have some similarities to the subject, none appeared to be as proximal or comparable to the subject to serve as assessment-equity evidence. Given this record, the subject improvement would be equitably assessed from $35.52 to $35.61 per living square foot. Because the subject assessment of $38.09 per improvement square foot exceeds the equitable assessments, PTAB concludes a reduction in the subject assessment to $83,345 is justified.

---

[2] PTAB observes that in its "Notes on Appeal," the county board of review referenced an outdated board of review decision. PTAB accordingly adopts the total assessment value reflected in the decision on the 2024 assessed valuations, discrepancies in the "Notes on Appeal" notwithstanding.

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

Raissa Carvatte, 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