



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

APPELLANT: Elizabeth Blinderman
DOCKET NO.: 24-29085.001-R-1 through 24-29085.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Elizabeth Blinderman, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-29085.001-R-1	14-31-303-001-0000	41,760	128,240	\$170,000
24-29085.002-R-1	14-31-303-002-0000	20,880	36,560	\$57,440
24-29085.003-R-1	14-31-303-003-0000	20,880	36,560	\$57,440

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 assessments 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 three parcels, two class 2-95 dwellings and one coach house, identified by unique Property Identification Numbers (PINs) that combine for a total of 5,196 living square feet. The 25-year-old, one-story masonry building on a 7,200 square feet lot in Chicago, West Chicago Township, Cook County contained three bathrooms, air conditioning, no garage, and a full basement. The appellant chose to forego a hearing on the petition.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessment for subject PIN 14-31-303-001-0000 should be reduced to \$47.70 per improvement square foot and to \$29.15 per living square foot for subject PINs 14-31-303-002-0000 and 14-31-303-003-0000. To show that the subject assessments are not uniform, the appellant proposed five class 2-95 properties in the subject's neighborhood as equity comparables for PIN 14-31-303-001-0000.

These suggested comparators had one to three bathrooms, no garage or a two-car garage, air conditioning, and a full basement. The appellant's selections further ranged between 20 and 31 years in building age; 1,900 and 2,112 in living square footage; and \$25.97 and \$32.21 per living square foot in assessment. The appellant supplemented the appeal form with a filing containing additional potential comparators, but did not supply detailed information for these alleged comparators in the requisite comparables grid of the appeal form.

The board of review countered with three sets of comparables in defense of the total subject assessment. For PIN 14-31-303-001-0000, the county board of review proposed four masonry improvements in the subject's subarea as equity comparables. The board of review's preferred comparators all featured a partial basement, a 1.5-car garage, air conditioning, and 2.5 bathrooms. These properties were 30 years in building age; 1,176 square feet in living area; and \$47.88 to \$49.01 per living square foot in improvement assessment. For PIN 14-31-303-002-0000, the board of review's four masonry comparables included three full and two half bathrooms, a partial basement, air conditioning, and a two-car garage. PIN 14-31-303-002-0000's proposed comparator improvements were all 25 years old and 2,371 square feet in size, and were assessed between \$33.01 and \$36.32 per living square foot in assessment. The board of review did not submit specific comparable information for PIN 14-31-303-003-0000—rather, a second copy of the evidence for PIN 14-31-303-001-0000 was included.

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 an 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.

In this record, no party introduced a property sufficiently similar to subject PINs 14-31-303-001-0000 and 14-31-303-003-0000 to serve as assessment benchmarks. The county board of review produced improvements that deviated too greatly in living and garage space, location, and bathroom count to be comparable to PIN 14-31-303-001-0000, and appeared to supply no information for PIN 14-31-303-003-0000. The appellant likewise introduced properties that deviated widely from 14-31-303-001-0000, and did not provide specific details about the listed properties to support an assessment reduction for PIN 14-31-303-003-0000. The appellant

likewise failed to provide sufficient information to justify an assessment reduction for 14-31-303-002-0000, particularly because the board of review produced comparable properties for that PIN that were assessed at higher rates, whereas the appellant included none in the grid as mandated by PTAB rules. In summary, PTAB finds the appellant did not demonstrate inequitable subject assessment by clear and convincing evidence and reductions in the subject assessments are 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



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: _____

October 20, 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

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