FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Craig and Caren Lederer
DOCKET NO.: 24-29154.001-R-1
PARCEL NO.: 13-36-410-001-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Craig and Caren Lederer, the appellants, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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:	$17,287
IMPR.:	$90,517
TOTAL:	$107,804

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,224 square feet, two-story structure of frame and masonry construction on a 3,087 square feet lot in Chicago of West Chicago Township, Cook County. The 25-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance featured 3.5 bathrooms, air conditioning, and a full basement.[1] The appellant waived the right to a hearing on the petition.

The appellants plead assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $30.64 per living square foot. To show subject assessment nonuniformity, the appellants presented information on six class 2-78 properties within

[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.

.7 miles from the subject. These suggested comparables each included a full basement, no garage or a two-car garage, air conditioning, and three or 3.5 bathrooms. The appellants' selections spanned 18 to 25 years in building age; 2,292 to 2,639 square feet in improvement area; and $29.37 to $31.35 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $108,028, or $48.57 per living square foot, was equitable in its "Notes on Appeal." In defense of the $125,315 total subject assessment, the county board of review introduced into evidence four two-story improvements in the subject's subarea as assessment comparables. The county board of review's preferred comparators contained air conditioning, no garage or a two-car garage, and a full or partial basement. These improvements ranged from eight to 14 years in age; from 2,160 to 2,352 square feet in size; and $40.24 to $44.21 per living square foot in assessment.

Conclusion of Law

The taxpayers contend 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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of demonstrably similar 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 appellants met this burden of proof.

By virtue of their similarity to the subject improvement's living area, board of review comparables #1 and #2 and appellants' comparable #3 constitute the best evidence of assessment equity in this record. Board of review comparable #2 contained marginally more living square feet than the subject, which partially mitigated the comparator's one fewer bathroom and inferior basement. Meanwhile, board of review comparable #1 was lacked some of the subject's living space and bathroom utility, though it did have a garage. Finally, appellants' comparable #3 was superior to the subject in living area and bathroom count. Based on these comparators, the subject improvement would be equitably assessed between $30.76 and $40.70 per living square foot. Because the subject's $48.57 per improvement square foot assessment exceeds the high end of this range, PTAB finds a reduction in the subject assessment to $107,804 is 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:

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: 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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