



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

APPELLANT: Sandra Soto
DOCKET NO.: 24-29168.001-R-1
PARCEL NO.: 17-19-324-034-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Sandra Soto, 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: \$22,200
IMPR.: \$37,368
TOTAL: \$59,568

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 3,628 square feet, three-story masonry building on a 6,000 square feet lot in Chicago, West Chicago Township, Cook County. The 131-year-old, class 2-12 residence under the Cook County Real Property Assessment Classification Ordinance featured three bathrooms, air conditioning, no garage, and a full basement.

The appellant based the petition on assessment inequity, contending that the improvement assessment should be lowered to \$80,100. As evidence of nonuniformity, the appellant nominated five class 2-12 residences in the subject's neighborhood.¹ These suggested comparables featured no garage to a four-car garage, two or four bathrooms, no air conditioning, and a full basement.

¹ The appellant attached a supplement referencing two sets of comparables for two "line items" that allegedly justified lower assessment rates, but because this information was not included in the requisite chart, the Property Tax Appeal Board disregards the supplemental addendum.

These potential comparator improvements were between 123 and 143 years in building age; 3,456 and 3,800 square feet in size; and \$8.34 and \$10.30 per living square foot in improvement assessment. The appellant elected to forego a hearing on the petition.

The board of review countered that the subject improvement assessment of \$111,800, or \$30.82 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$134,000 total subject assessment, the county board of review proposed four masonry improvements in the subject’s subarea as equity comparables. The board of review’s preferred comparators featured a full or partial basement, a one- to two-car garage, air conditioning in property #1 only, and 2.5 to 4.5 bathrooms. These properties were 143 to 145 years in building age; 2,207 to 3,036 square feet in living area; and \$11.62 to \$12.28 per living 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 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 the appellant met this burden of proof.

As the properties most similar to the subject improvement, appellant comparables #1, #3, and #5 best represented the subject and therefore provide the best evidence of assessment equity in this record. Appellant comparable #5 most resembled the subject improvement in terms of area, and was superior to the subject in bathroom count and garage size—but lacked the subject’s air conditioning. Appellant comparable #1 likewise lacked air conditioning but featured more living and garage space and bathrooms than the subject. Finally, appellant comparable #3 was noticeably inferior to the subject in air conditioning inclusion and living square footage, though it did have more bathrooms and a garage. Given this record, the subject would be properly assessed around the comparators’ \$8.34 to \$10.30 per improvement square foot range. Because the subject improvement’s \$30.82 per living square foot assessment exceeds the high end of this range, PTAB concludes the appellant showed inequitable subject assessment by clear and convincing evidence and a reduction in the subject assessment to \$59,568 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: _____

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

AGENCY

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