FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: AIDAN INVESTMENTS LLC
DOCKET NO.: 24-29179.001-R-1
PARCEL NO.: 17-07-109-028-0000

The parties of record before the Property Tax Appeal Board (PTAB) are AIDAN INVESTMENTS LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:	$27,491
IMPR.:	$55,296
TOTAL:	$82,787

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

A 3,556 square feet, two-story masonry structure on a 3,690 square feet lot in Chicago of West Chicago Township, Cook County constitutes the subject property. The 129-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance included four bathrooms, no air conditioning, a two-car garage, and a full basement. The appellant elected to forego a hearing on the petition.

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to $14.57 per improvement square foot to be equitable. To show subject assessment nonuniformity, the appellant presented information on four class 2-11 properties within one mile of the subject property. These suggested comparables each included a two-car garage, no air conditioning, and three to four bathrooms. The appellant's selections

spanned 126 to 141 years in building age; 3,471 to 3,690 square feet in improvement area; and $12.33 to $15.41 per living square foot in improvement assessment.

The county board of review maintained in its "Notes on Appeal" that the subject improvement was fairly assessed at $55,510, or $15.61 per living square foot. In defense of the $83,001 total subject assessment, the board of review introduced into evidence three multi-level buildings within a quarter mile of the subject as equity comparables. The county board of review's selections featured a full or crawl-space basement, two to four bathrooms, no air conditioning, and no garage or a two-car garage. These improvements were 137 or 139 years old; 1,760 to 3,093 square feet in area; and $15.79 to $20.78 per living square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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 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 appellant met this burden of proof.

Despite being relatively far from the subject improvement, appellant comparables #2 through #4 most resembled the subject and therefore provide the best evidence of assessment equity in this record. Appellant comparable #3 contained more living space than the subject, which offset its lower bathroom count. Meanwhile, appellant comparable #4 was marginally smaller than the subject improvement and lacked one of the subject's bathrooms. Finally, appellant comparable #2 had less living space and bathroom utility than the subject without mitigating the differences. Given this evidence, a subject improvement assessment around $15.25 to $15.41 per living square foot would be appropriate. Because the subject's $15.61 per improvement square foot assessment slightly exceeds this range, and after adjusting for the notable distances of the comparators from the subject property, PTAB finds the correct subject improvement assessment to be $82,787.

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

AGENCY

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