FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gavin E. Campbell
DOCKET NO.: 24-29485.001-R-1
PARCEL NO.: 17-06-113-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Gavin E. Campbell, 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:	$143,280
IMPR.:	$68,746
TOTAL:	$212,026

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 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 3,472 square feet, two-story masonry building on a 14,400 square feet parcel in Chicago, West Chicago Township, Cook County. The 130-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance featured 4.5 bathrooms, air conditioning, no garage, and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $18.12 per living square foot. To show subject assessment nonuniformity, the appellant presented information on four class 2-11 properties within .3 miles of the subject. These suggested comparables each included a one- to two-car garage, no air conditioning, and a full basement. The appellant's selections spanned 127 to 133 years in building age; 3,466 to 3,496 square feet in living area; and $16.11 to $19.79 per improvement square foot in assessment. The appellant elected to forego a hearing on the petition.

The board of review countered that the subject contained multiple improvements that were properly assessed at $122,439, or $35.26 per living square foot, in its "Notes on Appeal." In defense of the $265,719 total subject assessment, the county board of review introduced into evidence four two-story improvements of unknown distance from the subject as assessment comparables. The county board of review's preferred comparators contained 2.5 to four bathrooms, air conditioning except in property #4, no garage or a two-car garage, and a full basement. These six- to 137-year-old improvements were 1,584 to 2,689 square feet in size and $28.56 to $33.57 per living square foot in 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 unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove assessment inequity 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 documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

In this record, the board of review failed to submit any property in the subject's subdivision. By contrast, the appellant introduced into evidence four properties within .3 miles of the subject that resembled the subject in salient aspects. Each of the appellant comparables generally tracked the subject's living square footage, and substituted a garage for the subject's air conditioning. The subject improvement would accordingly be properly assessed in the $16.11 to $19.79 per living square foot ballpark. Because the subject's $35.26 per improvement square foot assessment far exceeds those of comparable properties, PTAB finds the appellant showed assessment inequity by the requisite standard and a subject assessment reduction to $212,026 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:

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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