FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Amanda Goldsmith
DOCKET NO.: 24-33397.001-R-1
PARCEL NO.: 14-30-215-038-0000

The parties of record before the Property Tax Appeal Board are Amanda Goldsmith, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$48,438
IMPR.:	$68,434
TOTAL:	$116,872

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 3,125 square foot parcel of land improved with a 127-year-old, two-story, frame, single-family dwelling, containing 2,675 square feet of living area. Features of the home include two bathrooms, a two-car garage, and air conditioning. The property is located in Chicago, Lake View Township, Cook County and is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, the appellant submitted sales information on seven comparable properties that sold between April 2008 and August 2024 for prices ranging between $266.67 to $451.81 per square foot of living area, including land. Each of the comparable sales were improved with a single-family dwelling of frame construction and contained between 1,927 and 3,300 square feet of living area. They ranged from two-and-one-half bathrooms to four bathrooms. Each of the comparable properties had air conditioning and a two-car garage.

In support of its assessment inequity argument, appellant submitted equity information on the same seven comparables used for its sales comparables. They ranged in improvement assessment between $12.03 and $24.13 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to $91,000.

In addition, the appellant indicates in its brief that the appellant submitted a Certificate of Error from The Cook County Assessor indicating the correct property classification for the subject property is 2-05, two-story residence, over 62 years of age up to 2,200 square feet, and not 2-06, two or more story residence, over 62 years of age, 2,201 to 4,999 square feet. The appellant asserts that properties classified as 2-06 are not comparable to the subject property. In addition, the appellant provided photos of properties with classifications of 2-06 or 2-04 located in the same neighborhood as the subject property

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of $116,872, with an improvement assessment of $68,434, or $25.58 per square feet of living area. The subject's assessment reflects a market value of $1,168,720, or $436.90 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable properties. The comparable properties were two-story, single-family dwellings of either frame or masonry construction and ranged in size between 2,273 and 2,707 square feet of living area and in assessment between $27.54 and $38.08 per square foot of living area. Each had air conditioning a two-car garage. They ranged in bathrooms from two and one-half bathrooms to three and one-half bathrooms. The board of review's comparables sold between August 2021 and February 2024 for prices ranging between $488.74 and $601.38 per square foot of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant indicates in its brief that the appellant submitted a Certificate of Error with The Cook County Assessor indicating the correct property classification for the subject property is 2-05, and not 2-06. However, the record before the Board does not contain said Certificate of Error. "Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct." 86 Ill.Admin.Code §1910.63(a). As a quasi-judicial administrative body, the Board's decisions are based on the specific evidence presented in each case. The ultimate outcome of any appeal will depend on the evidence and arguments submitted for the tax year in question as such, except in very specific situations, any prior decisions regarding the subject property have no bearing on the Board's decision on a pending appeal. Therefore, the Board finds the appellant did not prove the subject property is incorrectly classified as a class 2-05 property.

The Board finds the best evidence of market value to be appellant's sale comparables #5 and #7 and the board of review's comparables #1 and #3. These properties sold between 2022 or 2023 for prices ranging between $323.08 and $506.10 per square foot of living area, including land. They were most similar to the subject property in construction, living area square footage, and/or closest to in in proximity. The best comparables had sales dates closest to the 2024 tax year. The subject's current assessment of $377.06 per square foot of living area, including land, reflects a market value within the market value established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's equity comparables #2, #3 and #7 and the board of review's equity comparables #1 and #3*. These comparables were most similar to the subject property in living area square footage, condition, construction, and/or closest to it in proximity. They had improvement assessments that ranged from $16.56 to $30.76 per square foot of living area. The subject's improvement assessment of $28.51 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is 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:

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: July 21, 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 9-125 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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