FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Gary Liss
DOCKET NO.:	24-34466.001-R-1
PARCEL NO.:	14-05-323-035-1003

The parties of record before the Property Tax Appeal Board are Gary Liss, 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:	$12,125
IMPR.:	$41,596
TOTAL:	$53,721

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 a 27-year-old, residential condominium unit with 1,850 square feet of living area and four total units. The subject has a 26% ownership interest in the condominium as a whole. The property has a 4,687 square foot site located in Lake View Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables. Comparable #1 is located in the subject building and is the comparable same property as submitted by the board of review (unit 1001). The appellant’s comparables #2 through #6 are located within seven blocks of the subject property. They have improvement assessments that range from $31,254 to $42,368.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $53,721. The subject property has an improvement assessment of $41,596. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the subject building. Board of review's comparable unit 1001 has a 20% ownership interest in the condominium as a whole and has an improvement assessment of $32,101. Comparable unit 1002 has a 26% ownership interest in the condominium as a whole and has an improvement assessment of $41,732. Comparable unit 1003 has a 28% ownership interest in the condominium as a whole and has an improvement assessment of $44,941.

In written rebuttal, the appellant stated the board of review submitted a comparable sales analysis while the appellant's appeal is based on assessment equity. The appellant stated the board of review's assessment information does not match the information found on the Cook County property details page.

Conclusion of Law

The taxpayer 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 board of review submitted assessment equity and a sales analysis. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 (which is the same property as the board of review's comparable unit 1001) and the board of review's comparable units -1001, 1002, and -1004. These comparables had improvement assessments that ranged from $32,101 to $44,941. The subject's improvement assessment of $41,732 falls within the range established by the best comparables in this record. The Board notes comparable unit -1002 has the exact same percentage of ownership and the exact same improvement assessment as the subject unit. In addition, the best comparables in the record have the same improvement assessments as the subject unit when adjusted for the slight differences in each units' percentage of ownership interest in the condominium as a whole. Based on this record the Board finds the 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gary Liss
1253 W Early Ave
Apt 2
Chicago, IL 60660-3580

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602