FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jill Niland
DOCKET NO.: 24-35199.001-R-1
PARCEL NO.: 14-18-403-013-0000

The parties of record before the Property Tax Appeal Board are Jill Niland, the appellant(s), 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, 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:	$65,998
IMPR.:	$62,577
TOTAL:	$128,575

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 two-story frame structure, approximately 108 years of age, with 2,404 square feet of living area, on an 8,150 square foot site in Lakeview Township, Chicago, Cook County. The subject is classified as 2-06 under the Cook County Real Property Assessment Classification Ordinance. Features of the building include four full bathrooms, a full basement and a two-car garage.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are two-story, class 2-06 buildings of frame or masonry construction, ranging in age from 114 to 138 years and ranging in size from 2,870 to 4,172 square feet of living area. The comparables have from one to three full bathrooms and full basements. Three have garages. The record is silent on the

proximity of the comparables to the subject property. The assessed values of the comparables range from $15.10 to $18.12 per square foot of living area. Based on this evidence, the appellant is requesting an assessment amount of $107,683.

The board of review submitted its "Board of Review Notes on Appeal" stating the total assessment for the subject property as $128,576 including an improvement assessment of $62,577 or $26.03 per improved square foot. In support of its contention of the correct assessment, the board of review submitted four equity comparable properties. The properties offered by the board of review are two-story buildings of frame or frame and masonry construction, ranging in age from 130 to 137 years, and ranging in size from 2,230 to 2,843 square feet of living area. The comparables have two or three full bathrooms with two having half bathrooms. All have a full basement and three have a garage. The board of review reports that one of its comparables is located on the same block as the subject property and three are within a quarter-mile. The comparables have assessed values ranging from $26.05 to $34.00 per square foot of living area.

Conclusion of Law

The taxpayer asserts 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 require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 the appellant's comparable #5 and the board of review's comparables. Those comparables are similar to the subject property in age, size, exterior construction, bathrooms, basements, garages and, in the case of the board of review's comparables, proximity to the subject. In contrast, the appellant's comparables #1, #2, #3 and #4 are at least 636 square feet larger than the subject property in living area and are of unknown distance to the subject property. Those comparables are accorded less evidentiary weight based on these factors. The best evidence comparables have improved assessed values ranging from $18.12 to $34.00 per square foot. The subject property's assessment of $26.03 per square foot of living area falls within the range established by the best comparables in the record.

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: November 17, 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

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