FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carolyn Lynch
DOCKET NO.: 24-35267.001-R-1
PARCEL NO.: 14-29-304-062-0000

The parties of record before the Property Tax Appeal Board are Carolyn Lynch, 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:	$32,680
IMPR.:	$120,154
TOTAL:	$152,834

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 15-year-old, three-story, single-family dwelling of masonry construction with 3,678 square feet of living area. The property has a 1,757 square foot site and is located in Chicago, Lake View Township, Cook County. Features of the home include a slab foundation, central air conditioning, and a two-car garage. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant asserts assessment inequity with regard to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on six comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 2,500 to 4,155 square feet of living area. Each suggested comparable property was listed as having one fireplace, a slab foundation, a two-car or a three-car garage, and central air conditioning. The appellant reported that the suggested comparables were located between 0 and

0.4 miles from the subject property. The comparables ranged in age from 13 to 34 years. The comparables have improvement assessments ranging from $20.21 to $27.89 per square foot of living area. The appellant submitted a letter outlining their arguments for a lower assessment along with a chart and graphs showing the assessment per building square of comparable properties. The appellant also noted in their brief that while their case does not rely on comparable sales, they included sales information on three of the comparables that sold in 2024. Based on this evidence, the appellant requested a reduction in the subject's assessment to $123,931.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $152,834. The subject's assessment reflects a fair market value of $1,528,340 or $415.54 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on three suggested sales comparables.

Additionally, in support of its contention of the correct assessment the board of review submitted information on four equity comparables. The suggested comparable properties ranged in size from 3,032 to 3,678 square feet of living area. Each suggested property was listed as having a slab foundation, central air conditioning, and a two-car garage. The board of review reported that the suggested comparables were located within a block of the subject property. All of the comparables were within the same neighborhood code as the subject property. The comparables ranged in age from 14 to 15 years and have improvement assessments ranging from $32.94 to $35.44 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In rebuttal, the appellant submitted a letter arguing that "the City's comparables rely on 2025 reassessed values rather than verified market sales and therefore do not accurately represent fair market value." The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

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 the appellant's comparables #2 and #3 and the board of review's equity comparables #1 and #3. These comparable properties shared the most features and had the most similarly sized living areas to the subject property. In comparison, the appellant's comparables #1, #6, #7, and #8 and the board of review's equity comparables #2 and #4 differed more significantly in square feet of living area from the subject by at least 450 square feet of living area. The Board finds that these comparables are afforded less weight based on these distinguishing characteristics.

The best evidence comparables ranged in improvement assessment of $20.21 to $33.16 per square foot of living area. The subject's improvement assessment of $32.67 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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: September 15, 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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