FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: T. William and Kim Cook
DOCKET NO.: 24-36204.001-R-1
PARCEL NO.: 14-05-115-008-0000

The parties of record before the Property Tax Appeal Board are T. William and Kim Cook, 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:	$29,500
IMPR.:	$21,500
TOTAL:	$51,000

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 dwelling of frame construction with 1,386 square feet of living area. The dwelling is approximately 116 years old. Features of the home include a full basement, one full bathroom, an attached deck and a two-car garage. The property is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2 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 five equity comparables. Each of the appellant comparables are two stories of frame construction. They are all approximately the same age, one has an attached deck, and another has an attached deck. They range in size from 1,200 to 1,395 square feet of living area; and in improvement assessment from $14,502 to $20,568 or $12.09 to $15.30 per square foot of living space. The appellant comparables range from .4 to .6 miles distance to the subject property. The appellant is seeking a reduction in total assessment to $46,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $51,000. The subject property has an improvement assessment of $21,500 or $15.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Each of the board of review comparables are two story of frame construction. They are generally the same age, and feature three or four bedrooms, one to two bathrooms and no garage to a two and a half car garage. They range in size from 1,310 to 1,392 square feet of living area; and in improvement assessment from $21,500 to $28,428 or $15.75 to $21.70 per square foot of living space. The board of review comparables range in distance from the same block to a quarter miles distance to the subject property. The board of review is seeking no change in assessment.

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 comparables offered by both parties were reasonably similar to the subject property. The distinguishing factor that carries the day is proximity to the subject property of the board of reviews comparables. Four of the appellants' five comparables are twice the distance to the subject property as the board's comparables. The Board finds the best evidence of assessment equity to be *board of review comparables one through four*. It is worth noting that in equity cases such as this the appellant assumes the burden and must meet a standard of proving inequity by clear and convincing evidence. These comparables had improvement assessments that ranged from $15.75 to $21.70 per square foot of living area. The subject's improvement assessment of $15.51 per square foot of living area falls below the range established by the best comparables in this record. It is worth noting that in equity cases such as this the appellant assumes the burden and must meet a standard of proving inequity by clear and convincing evidence. 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 <u>PETITION AND EVIDENCE</u> 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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