FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: N & E Corr
DOCKET NO.: 24-38399.001-R-1
PARCEL NO.: 24-13-104-046-0000

The parties of record before the Property Tax Appeal Board are N & E Corr, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:	$5,718
IMPR.:	$20,564
TOTAL:	$26,282

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling of frame and masonry exterior construction with 1,247 square feet of living area. The home is approximately 73 years old. Features include a full basement, 1½ bathrooms, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 4,575 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the subject's assessment neighborhood and from 46 feet to 0.2 of a mile from the subject. The comparables are improved with 1.5-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,247 to 1,294 square feet of living area. The

homes are from 74 to 78 years old. The comparables each have a full basement, 1 or 1½ bathrooms, and a 2-car or a 2.5-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from $19,703 to $20,375 or from $15.75 to $16.26 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to $19,946 or $16.00 per square foot of living area.

The appellants provided a copy of the board of review's final decision disclosing the total assessment for the subject of $26,282. The subject property has an improvement assessment of $20,564 or $16.49 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 located within the subject's assessment neighborhood, the subject's subarea and/or approximately ¼ of a mile from the subject. The comparables are improved with 1.5-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,028 to 1,401 square feet of living area. The homes are from 72 to 86 years old. The comparables each have a full basement, 1, 1½, or 2½ bathrooms, central air conditioning and a 1.5 or a 2-car garage. The comparables have improvement assessments ranging from $20,215 to $26,488 or from $18.89 to $20.27 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1 and the board of review's comparables #2, #3 and #4 which are less similar to the subject in age, dwelling size or lack central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in design, age, dwelling size, location and most features. These four comparables have improvement assessments ranging from $19,703 to $26,206 or from $15.75 to $20.27 per square foot of living area. The subject's improvement assessment of $20,564 or $16.49 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement is supported and a reduction 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

AGENCY

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