FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Keith Gresham
DOCKET NO.: 24-40162.001-R-1
PARCEL NO.: 20-30-221-010-0000

The parties of record before the Property Tax Appeal Board are Keith Gresham, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, 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:	$1,088
IMPR.:	$5,413
TOTAL:	$6,501

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 1-story dwelling of masonry exterior construction with 955 square feet of living area. The dwelling is approximately 101 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has a 3,625 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the subject's assessment neighborhood and from 477 feet to 0.43 of a mile from the subject property. The comparables consist of class 2-02, 1-story dwellings of frame exterior construction ranging in size from 912 to 972 square feet of living area. The dwellings are 99 to 110 years old. The comparables each have a full basement and reported the basement finish area

as “1” in the grid analysis, which was not defined in the evidence. Each comparable has a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $4,663 or $4,923 or from $4.93 to $5.11 per square foot of living area. Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $6,501. The subject property has an improvement assessment of $5,413 or $5.67 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood and block as the subject. Three comparables are located along the subject’s same street. The comparables consist of class 2-02, 1-story dwellings of frame exterior construction ranging in size from 894 to 955 square feet of living area. The dwellings are 100 or 101 years old. Three comparables each have a full basement, with one having finished area. Comparable #4 has a slab foundation and central air conditioning. Each comparable has either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $5,294 to $6,813 or from $5.82 to $7.13 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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 parties submitted nine comparable properties for the Board’s consideration. The Board gives less weight to the board of review’s comparable #4 which lacks a basement foundation, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant’s comparables and the board of review’s comparables #1, #2 and #3 which are relatively similar to the subject in location, design, age, dwelling size, and most features. These eight comparables have improvement assessments ranging from $4,663 to $5,863 or from $4.93 to $6.41 per square foot of living area. The subject's improvement assessment of $5,413 or $5.67 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, 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

AGENCY

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

APPELLANT

KEITH GRESHAM, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

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