FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Virginia A Budny, Trust
DOCKET NO.: 24-40758.001-R-1
PARCEL NO.: 25-18-106-018-0000

The parties of record before the Property Tax Appeal Board are Virginia A Budny, Trust, 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:	$13,950
IMPR.:	$43,050
TOTAL:	$57,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 117-year-old two-story residence, a single-family dwelling of stucco construction with 2,541 square feet of living area. Features of the home include a full basement, five bedrooms, and two bathrooms. The property has a 9,000 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables with varying degrees of similarities to the subject. The comparables ranged in age from 103 to 116 years and ranged in living square footage from 1,932 to 2,610 square feet. The comparables were either composed of frame, masonry, or stucco construction. The appellant did not list the improvement assessment per square footage. Based on this evidence, the appellant is requesting an assessment amount of

$41,000. The appellant also submitted a complaint regarding the 2024 real estate assessed valuation to the board of review.

The appellant argued that there are pictures of the subject as well as 6 comparables with pictures and details with notes. Five of the comparables are listed in the Assessor's appeal, which was sent along to the board of review, and comparable #6 has been added as she found it to be very similar to her house, and she sent them all with her appeal as well as the appeal to the board of review. The appellant has also enclosed a Letter to the Editor, Beverly Review, dated November 27, 2024, from Board of Review Commissioner George Cardenas, about a meeting held with residents on November 18, stating how residents were fearful that the tax increases would force them out of their homes and neighborhood. (The appellant further argued that there was a meeting on November 14 as well with the same concerns.) Commissioner Cardenas letter in the Review encouraged everyone to appeal their taxes to imply that something would be done about it. The appellant took her appeal to Alderman Matt O'Shea's office on 12-13-2024 and was told by a person at the front desk, named Amanda, that there would be no tax increase for anyone who appealed to the Board of Review. The appellant stated, “THAT WAS NOT THE CASE,” and further argued that her assessment went up 40% and was not lowered at all. The appellant further argued that residents are already leaving, there are many seniors (again, read the narrative and article in the "Villager") in this area who have lived here for years, if not all of them leave and want to stay in their homes.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the subject of $57,000. The subject property has an improvement assessment of $43,050 or $16.94 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. The comparables are located a quarter mile from the subject property. The comparables ranged in age from 114 to 117 years old; in size from 2,214 to 2,456. The comparables were also composed of stucco or masonry construction.

In rebuttal, the appellant argued their house is listed in ‘fair” condition. This ought to get a reduction, as to get anywhere close to a $570,000 price, the property would need over $100,000 worth of work and improvements. The appellant further argued that the new high tax bill of $10,267.48 plus the senior exemption of $530.88, making it a total of $10,798.36, is at the point of devaluing the property, and that’s for 2024. The appellant argued that the subject property taxes went up $2,878,01 in one shot. In closing, the appellant argued she is trying to hang onto what she has worked for all her life, but it looks like no one really cares about taxpaying citizens.

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 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 comparables #3, #5, and #6, and the board of review's comparables #1, #3, and #4. These comparables ranged in improvement assessment from $12.48 to $32.38 per square foot of living area. The subject improvement assessment of $16.94 per square foot of living area falls within the range established by the best comparables in this record. The comparables were selected based upon living area square footage, age, number of stories, and construction material. After considering the differences between the suggested comparables and the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds that the appellant did not demonstrate, with clear and convincing evidence, that the subject's improvement was inequitably assessed, and that 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 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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