FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jacob Meeks
DOCKET NO.: 24-41387.001-R-1
PARCEL NO.: 20-11-413-019-1004

The parties of record before the Property Tax Appeal Board are Jacob Meeks, 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 ***A Reduction*** 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:	$7,589
IMPR.:	$18,600
TOTAL:	$26,189

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 an approximately 100-year-old condominium with a 16% ownership interest in a building with six units. The property has 1,500 square feet of living area. Features of the home include a masonry exterior and two bathrooms. The property is located in Chicago, Hyde Park Township, Cook County. The appellant disclosed that the property is an owner-occupied residence during the subject lien year. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties range in estimated size from 1,400 to 1,650 square feet of living area. Each suggested comparable had a masonry exterior. Seven of the suggested properties had two bathrooms and one comparable had a single bathroom. The appellant reported that the suggested comparables were located within .2 miles of the subject property and each shared the same neighborhood code. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $26,189.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $37,152. The subject's assessment reflects an assessment of $2,322 per percentage of ownership.

In support of its contention of the correct assessment the board of review submitted a 2024 condominium analysis using two sales for an aggregate price of $2,411,764. The analysis listed the percentage of ownership for all units within the subject building. One of the sales used in the sales analysis was for the subject property. The board of review contends that the appellant's comparables are outside of the subject property's building, the appellant's data is not verified, and the appellant did not provide a percentage of ownership for its comparables. Based on this analysis, the board of review requested confirmation of the subject's current assessment.

In rebuttal, the appellant submitted a letter arguing that the reason the appellant used comparables outside of his building was because he contended his building was inequitably assessed and comparables outside of his building were necessary to show this inequity. The appellant contends that the board of review inappropriately used assessments within the subject building to contest the subject's assessment that is being challenged. The appellant also argued that the board of review's market analysis does not reflect the true market value of the units in the subject building because it is only based on two units and one of those units is currently under contract for sale. The appellant also provided links to Zillow pages that support the square feet of living area used for his comparables in response to the board of review's contention that his evidence was unsupported. Lastly, the appellant provided percentage of ownership information for his eight comparables. The comparables ranged in percentage of ownership from 15.8% to 18% or $1,159.37 to $2,163.77 per percentage of ownership.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

In evaluating equity evidence, the Board notes that comparables from within the same condominium complex are generally preferred because they share similar construction, characteristics, amenities, homeowners' association services, and market influences. However, such comparables are not required. When same-complex data are unavailable, limited, or not sufficiently similar, it is appropriate to rely on comparables or sales from nearby or similarly constructed condominium developments, provided they are reasonably similar in age, design, size, condition, amenities, and overall market appeal. Accordingly, out-of-complex assessment comparables may be used when they offer a reliable basis for determining equity.

The Board notes, however, that out-of-complex comparables often lack sufficient detail regarding their physical characteristics and amenities, which can limit their usefulness in determining similarity to the subject property. Where the record does not provide adequate information, the Board cannot place significant weight on such comparables.

Here, the Board finds that the best evidence of assessment equity is the appellant's comparables #1, #3, #4 and #7. Like the subject property, each of these comparables has a condominium unit with two bathrooms and a masonry exterior construction. The dwellings on these comparables are similar to the subject dwelling in age and living area size. These comparables are all in the same neighborhood as the subject property and they have assessments ranging from $1,471.19 to $1,613.74 per percentage of ownership.

The subject's assessment of $2,322.00 per percentage of ownership is above the range established by the best comparables in this record. The Board therefore finds that the appellant did demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is warranted.

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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