FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kenneth Brown
DOCKET NO.: 24-41822.001-R-1
PARCEL NO.: 13-12-410-010-0000

The parties of record before the Property Tax Appeal Board are Kenneth Brown, the appellant; 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:	$23,572
IMPR.:	$40,428
TOTAL:	$64,000

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 1.5-story dwelling of masonry exterior construction with 1,426 square feet of living area. The dwelling was constructed in 1924 and is approximately 100 years old. Features of the property include an unfinished basement, one full bathroom and a two-car garage with 483 square feet of building area. The property has a 6,640 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity in both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are located either two blocks or four blocks from the subject property. The comparables have sites that contain 4,530 or 5,160 square feet of land area. The comparables are improved with 1-story or 1.5-story dwellings of wood siding or masonry exterior construction ranging in size from 1,059 to 1,534 square feet of living area. The dwellings were built from

1910 to 1922. Each comparable has an unfinished basement, one or three full bathrooms and a garage ranging in size from 352 to 496 square feet of building area. Comparable #2 has central air conditioning. The comparables have land assessments of $16,082 and $18,318 or $3.55 per square foot of land area and improvement assessments that range from $32,682 to $46,756 or from $30.48 to $32.76 per square foot of living area.

Based on this evidence, the appellant requested the subject's land assessment be reduced to $15,936 or $2.40 per square foot of land area and the subject's improvement assessment be reduced to $40,327 or $28.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $64,000. The subject property has a land assessment of $23,572 or $3.55 per square foot of land area and an improvement assessment of $40,428 or $28.35 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 that have the same assessment neighborhood code as the subject and are located within the same block as the subject or approximately ¼ of a mile from the subject property. The comparables have sites containing either 2,725 or 4,200 square feet of land area The comparables are improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,354 to 1,553 square feet of living area. The dwellings range in age from 104 to 124 years old. The comparables each have a basement, one with finished area. Each comparable has one full bathroom. Comparable #2 has an additional half bathroom and central air conditioning. Three comparables each have a one-car or a two-car garage. The comparables have land assessments of $9,674 and $14,910 or $3.55 per square foot of land area and improvement assessments that range from $41,090 to $46,326 or from $29.68 to $32.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 record contains seven equity comparables submitted by the parties for the Board's consideration. With respect to the subject's land assessment, the Board finds all the comparables are from 22% to 59% smaller in site size, when compared to the subject. Nevertheless, the comparables have land assessments that range from $9,674 to $18,318 or $3.55 per square foot of land area. The subject parcel has a land assessment of $23,572 or $3.55 per square foot of land area, which falls above the range in terms of total land assessment and is equivalent to the all the comparables on a per square foot of land area basis. The subject's higher overall land assessment appears to be logical given the subject's larger site size. After considering adjustments to the comparables for differences in location and site size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assessed.

With respect to the subject's improvement assessment, the Board has given less weight to the appellant's comparables #1 and #3 due to their smaller dwelling sizes, when compared to the subject. The Board finds the appellant's comparable #2 and the four comparables submitted by the board of review have the same assessment neighborhood code and property classification code as the subject and are more similar to the subject in dwelling size. However, these five comparables have varying degrees of similarity when compared to the subject in basement finish, bathroom count, central air conditioning and garage capacity, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from $41,090 to $46,756 or from $29.68 to $32.65 per square foot of living area. The subject's improvement assessment of $40,428 or $28.35 per square foot of living area falls below 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 appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds no reduction in the subject's land assessment or the subject's improvement assessment are 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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