FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peter Fisher
DOCKET NO.: 24-51617.001-R-1
PARCEL NO.: 13-13-126-021-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Peter Fisher, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$13,125
IMPR.:	$35,827
TOTAL:	$48,952

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,232 square feet,[1] two-story frame building on a 3,750 square feet parcel in Chicago, Jefferson Township, Cook County. The 122-year-old, class 2-05 residence per the Cook County Real Property Assessment Classification Ordinance featured 1.5 bathrooms, no air conditioning, a two-car garage, and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to $21.73 per living square foot. To show subject assessment nonuniformity, the appellant presented information on two class 2-05 properties and one 2-03 property, all within 1.3 miles of the subject property. These suggested comparables each

[1] The appellant provided internally inconsistent information regarding the living square footage of the subject improvement. Because the amount provided in Section V of the Residential Appeal comports with the figure provided by the county board of review, the Property Tax Appeal Board adopts 1,232 square feet as the correct living area of the subject improvement.

included no air conditioning or fireplace, a full basement, and one or 1.5 bathrooms. The appellant's selections spanned 109 to 114 years in building age; 1,142 to 1,288 square feet in improvement area; and $20.94 to $24.41 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $35,827, or $29.08 per living square foot, was equitable in its "Notes on Appeal." In defense of the $48,952 total subject assessment, the county board of review introduced into evidence three two-story improvements on the subject's block as assessment comparables. The county board of review's preferred comparators contained one or 1.5 bathrooms, no air conditioning, a two-car garage, and a full basement. These 112- or 119-year-old improvements were 1,232 or 1,440 square feet in size and $29.08 or $29.12 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove assessment inequity 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not overcome this burden of proof.

As the properties in evidence most similar to the subject improvement in both size *and* location, board of review comparable #1 and appellant comparables #1 and #2 most resembled the subject property and therefore circumscribe the range of equitable assessments for the subject. Board of review comparable #1 identically matched the subject in terms of living area, air conditioning exclusion, and basement type, and was the nearest of the selected comparators to the subject. Moreover, board of review comparable #1 featured a larger garage, which mitigated the comparator's lack of the subject's half bathroom. Meanwhile, appellant comparable #1 included marginally more living area than the subject, which partially offset the comparator's unknown garage accommodation and lack of the subject's half bathroom. By contrast, appellant comparable #2 lacked 90 square feet of the subject's living square footage in addition to having unknown parking accommodation. Finally, though appellant comparable #3 was similar to the subject in size, it was prohibitively far from the subject to serve as an equity comparable in this record. Conversely, while board of review comparables #2 and #3 were proximal to the subject, the involved improvements exceeded the subject's improvement size by 208 square feet, rendering them incomparably superior to the subject property. Based on the most comparable properties in evidence, PTAB concludes the subject improvement would be equitably assessed between $22.05 and $29.12 per living square foot. Because the subject's $29.08 per improvement square foot assessment is within the equitable range—and is in fact lower than the best comparator on record in board of review comparable #1—PTAB finds the appellant did not prove assessment inequity by clear and convincing evidence or and a subject assessment 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: 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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