FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jake Weiss
DOCKET NO.: 24-53898.001-R-1
PARCEL NO.: 13-02-114-050-0000

The parties of record before the Property Tax Appeal Board are Jake Weiss, the appellant, by attorney David R. Bass, of Field and Goldberg, LLC 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:	$24,732
IMPR.:	$104,586
TOTAL:	$129,318

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 is improved with a two-story, single-family dwelling of masonry construction. The dwelling is 15 years old, it has 5,939 square feet of living area, and it is located on a 7,978 square foot site in Chicago, Jefferson Township, Cook County. Its features include a full, finished basement, a 2.5-car garage, central air conditioning, and four full bathrooms. The subject is a class 2-09 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 about three suggested equity comparables. Based on this evidence, the appellant seeks to have the subject's assessed value reduced to $110,135.

The board of review submitted its "Board of Review Notes on Appeal" which disclosed the total assessment for the subject as $129,318. The subject property has an improvement assessment of $104,586 or $17.61 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information about four suggested equity comparables.

In rebuttal, the appellant asserted that the board of review had failed to provide substantive documentary evidence in support of its assessment, while the appellant had submitted information about three suggested comparables in the same neighborhood as the subject, all with a lower assessed value than the subject.

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 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 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 appellant asserts that the board of review's evidence is inadequate, and the appellant should prevail based on its three comparable properties with lower assessed values than the subject. The comparables have assessed values of between $14.30 and $14.44 per square foot of living area while the subject's is $17.61. Thus, the subject's assessed value is about 19% higher than those of the comparables.

There is a good reason for that, however. The subject dwelling is only 15 years old while the dwellings on the comparables are between 71 and 76 years old. Furthermore, the subject dwelling is superior to the comparables' dwellings in other respects. The subject dwelling has masonry exterior construction, a 2.5-car garage, four full bathrooms, and a full finished basement. The dwelling on comparable one has masonry exterior construction, a full finished basement, and three full bathrooms, but it has no garage. Comparable two's dwelling has masonry exterior construction, a full, unfinished basement, a two-car garage, and four full bathrooms. And the dwelling on comparable three has frame exterior construction, a full finished basement, and five full bathrooms, but it has no garage.

Even if the board of review's comparables are not considered, the disparity in assessed values between the subject and the appellant's comparables is easily explained by the subject dwelling's superior features and the far lower age of that dwelling. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the assessment on this basis is not 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: 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

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