FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Tessler
DOCKET NO.: 24-53922.001-R-1 through 24-53922.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Tessler, the appellant, by attorney Jeffrey A. Holland, of Holland Hicks Law, 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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-53922.001-R-1	13-02-124-037-0000	11,904	30,050	$41,954
24-53922.002-R-1	13-02-124-038-0000	13,888	30,050	$43,938

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 two parcels improved with a 2-story dwelling of masonry, exterior construction with 3,905 square feet of living area. The dwelling is approximately 74 years old. Features of the home include a full basement, 3 full bathrooms, central air conditioning and a 2-car or 400 square foot garage. The property is located in Chicago, Jefferson Township, Cook County, and is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of its argument, appellant submitted information on five suggested equity comparables located within the subject's assessment neighborhood and within 164 feet to 0.40 of a mile from the subject. The comparables are improved with a class 2-06, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,634 to 4,695

square feet of living area. The dwellings are 69 to 77 years old. The comparables each have a basement and central air conditioning. Three comparables have 2 or 3 full bathrooms, and two comparables have 2 full and 1 half bathrooms. One comparable has a fireplace, and four comparables have from a 380 to an 800 square foot garage. The comparables have improvement assessments that range from $49,209 to $67,154 or from $11.85 to $15.62 per square foot of living area.

The appellant's evidence included: Exhibit A with a photograph of subject property, Exhibit B with the board of review's final decision, Exhibit C with the board of review's transmittal dates, and Exhibit D with the property characteristics printouts of the subject property and the appellant's comparables. Based on this evidence, appellant requested a reduction in the subject's combined improvement assessment to $46,274 or $11.85 per square foot of living area.

The "Cook County Board of Review" final decision provided by the appellant disclosed the subject has a total assessment of $44,206 for PIN ending in #037-0000 and $46,190 for PIN ending in #038-0000, which reflects the two parcels have a combined total assessment of $90,396. The two parcels have a combined improvement assessment of $64,604 or $16.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three comparables as the board of review comparable #1 is one of the subject's two parcels under appeal. Comparables #2 through #4 are located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject. The comparables are improved with class 2-06 , 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,076 to 3,287 square feet of living area. The dwellings are 73 or 76 years old. The comparables have basements, 3 full and 1 or 2 half bathrooms, central air conditioning, and 1 or 2 fireplaces. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from $54,250 to $55,423 or from $16.86 to $17.64 per square foot of living area.

In written rebuttal, the appellant's counsel critiqued the different features of the board of review comparables arguing these properties are not comparable to the subject property. The appellant requested a reduction in the subject's total assessment to $72,066.

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

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #5 along with the board of review's comparables due to differences from the subject in their dwelling sizes and/or the lack of a garage, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are located within the subject's assessment neighborhood and overall are more similar to the subject in location, age, dwelling size and some features. The best comparables have improvement assessments ranging from $49,209 to $60,096 or from $11.85 to $15.53 per square foot of living area. The subject's combined improvement assessment of $64,604 or $16.54 per square foot of living area falls above the range established by the best comparables in the record. Furthermore, the appellant's comparable #3 has an overall improvement assessment of $60,096 and is nearly identical to the subject in age, dwelling size and most features. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: 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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