FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joanna Roik
DOCKET NO.: 24-55194.001-R-1
PARCEL NO.: 13-30-405-033-0000

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

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***A Reduction*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$9,765
IMPR.:	$23,330
TOTAL:	$33,095

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) contesting 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

A 1,140 square feet, one-story masonry building on a 3,150 square feet parcel in Chicago of Jefferson Township, Cook County comprises the subject property. The approximately nine-year-old, class 2-03 residence per the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, air conditioning, a two-car garage, and a full basement. The subject property last sold in April 2022 for $302,000.

The appellant based the petition on assessment inequity, contending that the assessment should be lowered to $19.95 per improvement square foot. As evidence of nonuniformity, the appellant nominated six masonry residences within .97 miles of the subject. These suggested comparables featured a two-car garage—except submission #5, which had no garage, 1.5 up to two full and two half bathrooms, air conditioning, and a full basement. These potential comparator improvements were between 11 and 27 years in building age; 1,136 and 1,216 square feet in size; and $18.69 and $20.98 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $27,406, or $24.04 per living square foot, was equitable in its "Notes on Appeal." In defense of the $37,171 total subject assessment, the county board of review proposed three masonry improvements in the subject's subarea as equity comparables. The board of review's preferred comparators all featured a full basement, a two-car garage, air conditioning, and 2.5 to 3.5 bathrooms. These properties were two to 20 years in building age; 1,200 to 1,562 square feet in living area; and $24.43 to $28.15 per living square foot in improvement assessment.

In rebuttal, the appellant supplied a communication from the county board of review reducing the 2025 assessment for the subject property to $32,511. The appellant further attached details to illustrate the updated descriptions of the subject's characteristics.

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 the ground for appeal is unequal treatment in the assessment, 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). Because assessment reduction in a subsequent tax year for the same property does not constitute evidence of, and is not probative of, over-assessment under Illinois law, the Property Tax Appeal Board (PTAB) allocates negligible weight to that rebuttal evidence. Based on the assessment equity evidence submitted, PTAB finds the appellant met this burden of proof.

Of the parties' submissions, appellant comparables #1, #4, and #6 best matched the subject in terms of attributes and location and therefore constitute the best evidence of assessment equity in this record. Appellant comparable #1, the subject's neighbor, identically matched the subject's living space and amenities, except that the comparator's extra half bathroom compensated for the comparator's slightly older building. Meanwhile, both appellant comparables #4 and #6 exceeded the subject's improvement size by a mere 19 square feet and generally matched the subject's attributes except in building age and bathroom utility—both comparators downgraded the subject's second full bathroom for a half bathroom. Moreover, the improvements of both appellant comparables #4 and #6 were nearly three times as old as the subject. By contrast, the board of review introduced into evidence properties that differed notably from the subject in living square footage and location. Given these comparators, the subject would be equitably assessed between $19.95 to $20.98 per living square foot. Because the subject's $24.04 per living square foot improvement exceeds the high end of this equitable range—and PTAB by law must give overwhelming weight to the comparables in evidence, rather than information about a subsequent tax year—PTAB concludes the appellant demonstrated inequitable subject assessment by clear and convincing evidence. Accordingly, a reduction in the subject assessment to $20.47, the midpoint of this equitable range, for a total 2024 subject assessment of $33,095, is merited.

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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