FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michele Heffernan
DOCKET NO.: 24-56418.001-R-1
PARCEL NO.: 17-31-107-007-0000

The parties of record before the Property Tax Appeal Board are Michele Heffernan, the appellant(s); 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:	$9,300
IMPR.:	$29,700
TOTAL:	$39,000

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 construction with 1,410 square feet of living area. The dwelling was 111 years old. Features of the home include a partial basement, central air conditioning, and a two-car garage. The property has a 3,000 square foot site and is located in Chicago, South Chicago 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 as the basis of the appeal. In support of this argument the appellant submitted information on four purported class 2-03 equity comparable properties with varying degrees of similarities to the subject which are located within a 1,300-foot radius of the subject. The improvements ranged: in age from 131 to 136 years; in size from 825 to 910 square feet of living area; and in improvement assessment from $15.39 to $26.88 per square foot of living area. Appellant submitted an undated photo of the front of the subject property, photos of suggested comparable properties, two documents that appellant relates are building permits for the address of the property dated June 1914, and a quit claim deed dated 1991, which appellant offers as evidence that the same property was built and transferred prior to 1988. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $39,000. The subject property has an improvement assessment of $29,700 or $21.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two class 2-03 equity comparable properties with varying degrees of similarities to the subject which are located within the same block as the subject and two class 2-34 equity comparable properties with varying degrees of similarities to the subject which are located within a different neighborhood code than the subject and for which the board of review did not provide proximity to the subject. The improvements ranged: in age from 15 to 67 years; in size from 828 to 1,200 square feet of living area; and in improvement assessment from $21.79 to $26.89 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted written rebuttal to the evidence offered by the board of review reiterating their contention that the subject property is approximately 111 years old and asserting that the board of review's comparables are not similar to the subject due to their much newer age.

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 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 parties submitted eight equity comparable properties for the Board's consideration in determining assessment equity. After considering all the comparable properties submitted by the parties the Board finds that the comparable properties submitted by the parties lacked sufficient similarities with the subject to allow a thorough analysis to determine if the subject was inequitably assessed. The appellant submitted evidence that the subject property was approximately 111 years old. The board of review did not rebut this evidence but asserted that the subject was 27 years old. Based on the unrebutted appellant evidence the Board finds that the subject is approximately 111 years old. Appellant asserted in Section III of the Residential Appeal form that the subject had 1,400 square feet of living area, virtually the same as the 1,410 square feet of living area that the board of review asserts for the subject. However, the appellant contended in their Grid Analysis that the subject had 950 square feet of living area. The appellant asserted that the subject and all of appellants comparables were class 2-03 properties, which is defined by the Cook County Assessor Definitions for the Classifications of Real Property as, “one story Residence, any age, 1,000 to 1,800 square feet.” The appellant also contends that the subject and all of their suggested comparables had less than 1,000 square feet of living area. The Board finds that there is credible evidence to support that the subject improvement is approximately 111 years old. There is sufficient evidence to support, and the Board finds that the subject improvement has approximately 1,400 square feet of living area. Based on these findings, the Board further finds that all of appellant’s suggested comparables and board of review’s comparables #3 and #4 were much smaller in square feet of living area than the subject, that the board of review’s comparables #1 and #2 were much newer than the subject, and that all of these were not suitable comparable properties.

While this Board finds that the board of review failed to provide evidence of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics to the subject, it is ultimately the appellant’s burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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

AGENCY

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