



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David McCallion
DOCKET NO.: 21-30412.001-R-1 through 21-30412.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David McCallion, the appellant, by Noah J. Schmidt, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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
21-30412.001-R-1	17-18-102-018-0000	10,540	12,975	\$23,515
21-30412.002-R-1	17-18-102-019-0000	10,540	12,975	\$23,515

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 2021 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 adjacent parcels improved with a three-story multi-family building of masonry exterior construction that contains 6,329 square feet of gross building area. The building is approximately 16 years old. Features of the building include a partial basement with a recreation room, central air conditioning, four full bathrooms and four ½ bathrooms. The property has a combined land area of 4,216 square feet located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted an assessment grid analysis identifying five comparables, however, comparables #1 and #3 appear to be improved with one building pro-rated over two adjacent parcels, and comparable #2 is one of the parcel numbers

(PINs) under appeal.¹ Comparables #1 and #3 consist of a class 2-11 property improved with a three-story building of masonry exterior construction with 6,329 square feet of building area that is 15 years old. This property has a full basement with an apartment, central air conditioning, ten full bathrooms, and two ½ bathrooms. The two PINs that comprise this property have a combined improvement assessment of \$30,388 or \$4.11 per square foot of building area. Comparable #4 is composed of a class 2-11 property improved with a 114-year-old two-story building of masonry construction with 4,355 square feet of building area. The property has a full basement with a recreation room, four bathrooms and a 1-car garage. Comparable #4 has an improvement assessment of \$14,850 or \$3.41 per square foot of building area. Comparable #5² is composed of a class 2-11 property improved with an 8-year-old three-story building of masonry construction containing 6,889 square feet of building area. The property has a full basement with a recreation room, six full bathrooms, one ½ bathroom, and a 1-car garage. This comparable has an improvement assessment of \$24,325 or \$3.53 per square foot of building area. The comparables have the same assessment neighborhood code as the subject property. Based on this evidence the appellant requested the subject property have a revised aggregate improvement assessment of \$15,442 or \$2.44 per square foot of building area.

The appellant submitted a copy of the final decision issued by the board of review disclosing each PIN under appeal had a total assessment of \$25,155 for an aggregate total assessment of \$50,310. The appellant further indicated in the grid analysis the subject had a combined improvement assessment of \$29,230 or \$4.62 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" asserting this is a "pro-rated file" and further stated the two PINs have an aggregate improvement assessment of \$4.62 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties that are improved with two-story buildings of masonry exterior construction that range in size from 2,823 to 6,636 square feet of building area. The buildings range in age from 29 to 143 years old. Each property has a full basement with three being finished with apartments. The comparables have two or three full bathrooms and two comparables have an additional two or three ½ bathrooms. Two comparables have either a 2-car or a 3-car garage. These properties have the same assessment neighborhood code as the subject and are located either in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$29,259 to \$34,750 or from \$5.24 to \$11.35 per square foot of building area.

Conclusion of Law

The appellant 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,

¹ The appellant submitted copies of the property characteristic sheets from the Cook County Assessor's Office for the comparables from which descriptive information was verified, added or corrected by this Board.

² For ease of understanding the appellant's last comparable identified by PIN 17-18-128-036-0000 has been designated as comparable #5.

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.

With respect to the appellant's submission, the Board gives less weight to appellant's comparable #2 as this is one of the PINs under appeal. The Board gives less weight to appellant's comparable #4 due to differences from the subject in age and building size. The Board gives less weight to the board of review comparables due to differences from the subject building in age and/or size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3, which appear to be improved with one building with an improvement assessment prorated over two adjacent PINs, and appellant's comparable #5. These comparables are similar to the subject in age, size and most features. These properties have improvement assessments of \$30,388 and \$24,325 or \$4.11 and \$3.53 per square foot of building area, respectively. The subject's aggregate improvement assessment of \$29,230 or \$4.62 per square foot of building area falls between the total improvement assessments but is above the improvement assessments on a per square foot of building area basis of the two best comparables in the record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that 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: _____

CERTIFICATION

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: _____

May 20, 2025



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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