



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

APPELLANT: Daniel McGrew
DOCKET NO.: 21-30564.001-R-1
PARCEL NO.: 16-13-415-056-0000

The parties of record before the Property Tax Appeal Board are Daniel McGrew, the appellant, by attorney Dora Cornelio, 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:

LAND: \$6,562
IMPR.: \$61,000
TOTAL: \$67,562

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 a 2-story, multi-family building of masonry exterior construction with 3,864 square feet of gross building area. The building is approximately 22 years old. Features include a full basement finished with an apartment, central air conditioning, and three full bathrooms. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 this argument, the appellant submitted information on five comparables that are located in the subject's assessment neighborhood code, but did not disclose the distance of these comparables from the subject. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of masonry or frame and masonry exterior construction ranging

in size from 3,868 to 4,083 square feet of gross building area. The buildings range in age from 16 to 116 years old. Three comparables each have a full basement, one of which is finished with an apartment, and two comparables are reported to have "None" for basement area. Three comparables each have central air conditioning. One comparable has a 3.5-car garage. Each comparable has three full bathrooms and one comparable has three half bathrooms. The comparables have improvement assessments ranging from \$28,438 to \$43,616 or from \$6.96 to \$11.28 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,999. The subject property has an improvement assessment of \$62,437 or \$16.16 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located in the subject's assessment neighborhood code and within ¼ of mile of the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction with either 3,749 or 3,842 square feet of gross building area. The buildings are either 23 or 24 years old. The comparables each have a full basement finished with an apartment, central air conditioning, three full bathrooms, and three half bathrooms. The comparables have improvement assessments of either \$62,437 or \$62,476 or from \$16.25 to \$16.66 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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, 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 nine suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are each located on the same block as the subject and are overall more similar to the subject in location, design, age, and design with varying degrees of similarity in bathroom count suggesting adjustments are needed for these differences to make these properties more equivalent to the subject. The best comparables have improvement assessments of either \$62,437 or \$62,476 or from \$16.25 to \$16.66 per square foot of gross building area. The subject's improvement assessment of \$62,437 or \$16.16 per square foot of gross building area matches the overall improvement assessments of board of review comparables #1, #2, and #3 and below the range established by the best comparables in this record on a per square foot basis. However, the subject's assessment is excessive, as each of the best comparables has three additional half bathrooms which the subject lacks. The Board gives less weight to the appellant's comparables for which their location relative to the subject was not disclosed and would be necessary to make

a meaningful, complete analysis of their comparables when compared to the subject. Further, the appellant's comparables exhibit additional differences from the subject including but not limited to design, age, garage amenity, and/or foundation type. After considering adjustments to the best comparables for differences when compared to the subject, 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

AGENCY

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