



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

APPELLANT: Brandon Moulton
DOCKET NO.: 21-30585.001-R-1
PARCEL NO.: 16-01-220-016-0000

The parties of record before the Property Tax Appeal Board are Brandon Moulton, the appellant, by attorney Noah J. Schmidt, 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: \$14,175
IMPR.: \$72,449
TOTAL: \$86,624

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 parcel is improved with two structures. The first structure (apartment building) consists of a 2-story, multi-unit apartment building of masonry construction with 2,719 square feet of gross building area which is approximately 121 years old. The subject features three full baths and a basement finished with an apartment.¹ The second structure (coach house) consists of a 2-story residential dwelling of frame construction with 1,596 square feet of living area which is approximately 127 years old built on a concrete slab foundation. The property has a 2,650 square foot site and is located in Chicago, West Chicago Township, Cook County. The

¹ Some descriptive information regarding the subject building was drawn from the property information printout submitted by the board of review.

structures are classified as class 2-11 & class 2-05 properties,² respectively, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to both improvements as the basis of the appeal. In support of this argument, the appellant submitted information on ten equity comparables³ located within the same assessment neighborhood code as the subject property. Comparables #1 through #5 are described as 2-story, class 2-11 apartment buildings of frame or masonry construction ranging in size from 2,448 to 2,952 square feet of gross building area and ranging in age from 104 to 132 years old. Each comparable has 2 or 3 baths and a full basement finished with either an apartment or formal recreation room. Four comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$19,167 to \$30,875 or from \$7.83 to \$10.46 per square foot of gross building area.

Comparables #6 through #10 are described as 2-story, class 2-05 dwellings of frame construction ranging in size from 1,512 to 1,755 square feet of living area and ranging in age from 129 to 134 years old. Each comparable has one or two full baths; four comparables have a full basement finished with either an apartment or a formal recreation room; two comparables have a 2-car or a 3-car garage; and one comparable has a fireplace. The comparables have improvement assessments ranging from \$24,407 to \$37,825 or from \$15.51 to \$23.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the apartment building's assessment to \$26,836 and coach house's assessment to \$33,308.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$98,613. The board of review disclosed that the subjects two structures have a combined improvement assessment of \$84,438. The board of review did not allocate in the Notes on Appeal separate improvement assessments for apartment building and the coach house. The board of review submission also includes a computer screenshot of the property information card disclosing an improvement assessment for the apartment building only of \$38,825 or \$14.28 per square foot of gross building area. Given the combined improvement assessment of \$84,438 and the apartment building assessment of \$38,825, that would calculate to improvement assessment for the coach house of \$45,613 or \$28.98 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within ¼ of a mile or within the same block as the subject building and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-05 residential dwellings⁴ of frame, masonry, or frame and masonry construction ranging in size from 1,672 to 1,880 square feet of living area and ranging in age from 113 to 141 years old. One comparable has a partial unfinished basement and three dwellings are each built on a concrete slab foundation. Three comparables feature a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$41,298 to \$47,331 or from \$22.31 to \$27.00 per square foot of gross building area.

Conclusion of Law

² Class 2-11: Apartment building with 2 to 6 units, any age. Class 2-05: Two-or-more story residential dwelling, over 62 years of age up to 2,200 square feet of living area.

³ The appellant submitted five comparables with respect to the apartment building and five comparables with regard to the coach house. The Board has re-numbered the appellant's comparables #1 through #5 (apartment building) and #6 through #10 (coach house) for ease of reference.

⁴ The board of review did not present any class 2-11 comparables in support of the apartment building assessment.

The taxpayer contends assessment inequity with respect to both improvements 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 with regard to the apartment building only and, therefore, a reduction in the assessment of the apartment building is warranted.

With regard to the apartment building, the only evidence in the record of improvement assessment is five comparables presented by the appellant as the board of review did not submit any evidence of class 2-11 properties. The Board gives reduced weight to appellant's comparable #1 which appears to be an outlier given its lowest improvement assessment relative to the remaining four comparables. The Board finds the remaining four class 2-11 comparables to be similar to the subject in location, design, age, gross building area, and some features. These four best class 2-11 equity comparables have improvements ranging from \$24,073 to \$30,875 or from \$8.63 to \$10.46 per square foot of gross building area. The subject's apartment building assessment of \$38,825 or \$14.28 is higher than the best comparables in this record. On this record, the Board finds that the subject apartment building is inequitably assessed and a reduction in the improvement assessment commensurate with the appellant's request is warranted.

With respect to the coach house, the parties presented nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #6, #8, #9, and #10, along with board of review comparable #1 due to each of these comparables having a basement, dissimilar to the subject coach house which is built on a concrete slab foundation. The Board finds the remaining comparables are similar to the subject coach house in location, design, dwelling size, age, and some features. These best comparables have improvements ranging from \$31,004 to \$47,331 or from \$20.51 to \$27.00 per square foot of living area. The coach house has an improvement assessment of \$45,613 or \$28.98 per square foot of living area which falls within the higher end of the range established by the best equity comparables in terms of overall improvement assessment. However, considering that two of the four best equity comparables have higher improvement assessments than the coach house, and two have lower improvement assessments, the Board finds that the appellant did not establish by clear and convincing evidence that the coach house is inequitably assessed and a reduction to the assessment of the coach house 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brandon Moulton, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602