FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel McGrew
DOCKET NO.: 21-30598.001-R-1
PARCEL NO.: 17-05-412-056-0000

The parties of record before the Property Tax Appeal Board are Daniel McGrew, 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 ***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:	$15,000
IMPR.:	$54,984
TOTAL:	$69,984

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 apartment building of masonry construction with 1,990 square feet of gross building area which is approximately 126 years old.[1] Features of the building include 3 baths and a full basement finished with an apartment. The property has a 2,500 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property[2] 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 equity

[1] Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.
[2] Apartment building with 2 to 6 units, any age.

comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of frame, masonry, or frame and masonry construction ranging in size from 1,924 to 2,160 square feet of gross building area and ranging in age from approximately 131 to 148 years old. The comparables each have two or three full bathrooms; one comparable has a full unfinished basement; and two comparables each have a 3.5-car garage. The comparables have improvement assessments that range from $19,250 to $33,768 or from $10.01 to $15.63 per square foot of gross building area. The appellant also submitted the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $69,984. The subject property has an improvement assessment of $54,984 or $27.63 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within the same subarea from the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 1,600 to 2,240 square feet of gross building area and ranging in age from 121 to 140 years old. Each comparable features two bathrooms; three comparables have a full basement, two finished with an apartment; one comparable has central air conditioning; and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from $51,288 to $64,000 or from $28.30 to $33.35 per square foot of gross building area.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #2 through #5, along with board of review comparable #1 which all lack a basement foundation, a feature of the subject building. These comparables also have older ages relative to the subject. The Board also gives less weight to appellant's comparable #1 which appears to be an outlier based on its significantly lower improvement assessment considering the remaining comparables in this record. Lastly, the Board gives less weight to board of review comparable #3 due to its garage amenity, a feature that the subject lacks, in addition to its older age relative to the subject. On this record, the Board finds board of review comparables #2 and #4 to be overall most similar to the subject in location, design, age, foundation, and features. However, both comparables have slightly larger gross building areas relative to the subject, and board of review comparable #2 has an unfinished basement, dissimilar to the subject's finished basement, suggesting that adjustments to the comparables are needed to make them more equivalent to the subject property. The two most similar comparables in the record have improvement assessments of $63,000 and $64,000 or $28.57 and $28.64 per square foot of gross building area. The subject's improvement assessment of $54,984 or $27.63 per square foot of gross building area is lower than the two best equity comparables in this record.

After considering adjustments to the best comparables for any differences from the subject such as gross building area and basement finish, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject’s improvement is inequitably assessed and, therefore, a reduction in the subject’s improvement assessment 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: June 17, 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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