



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

APPELLANT: Andrew Maxwell  
DOCKET NO.: 21-30613.001-R-1  
PARCEL NO.: 13-36-429-008-0000

The parties of record before the Property Tax Appeal Board are Andrew Maxwell, 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 **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:** \$14,062  
**IMPR.:** \$43,255  
**TOTAL:** \$57,317

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 2,152 square feet of gross building area which is approximately 119 years old. Features of the building include 2 full baths and a 2-car garage.<sup>1</sup> 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<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant failed to describe the subject's foundation in the grid analysis and also failed to complete section III of the appeal petition, "Description of Property." Furthermore, the board of review's evidentiary response relates to a property different from the subject. Consequently, the record is silent as to the description of the subject's foundation and/or basement finish area.

<sup>2</sup> Apartment building with 2 to 6 units, any age.

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 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 2,218 to 2,324 square feet of gross building area and ranging in age from approximately 38 to 143 years old. The comparables each have two to four full bathrooms; one comparable has a full unfinished basement; two comparables have central air conditioning; and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$14,538 to \$17,288 or from \$6.26 to \$7.45 per square foot of gross building area. The appellant submitted a final decision of the Cook County Board of Review disclosing the total assessment for the subject property of \$57,317. The appellant stated that the subject building has an improvement assessment of \$43,255 or \$20.10 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" for a property that is not the subject property on appeal. The board of review submission also includes a grid analysis containing information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of frame construction ranging in size from 1,717 to 2,072 square feet of gross building area and ranging in age from 126 to 131 years old. Each comparable features two or three full bathrooms with one comparable having an additional half-bath. Three comparables have a full basement (one of which is finished with a recreation room) and one comparable has a concrete slab foundation; two comparables have central air conditioning; and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$43,725 to \$49,020 or from \$22.05 to \$25.92 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 #1, #2, #4, and #5, along with board of review comparables #1 and #4 all of which lack a garage which is a feature of the subject property. Furthermore, appellant's comparables #1 and #4 are significantly newer in age being 39 and 38 years old, respectively, compared to the subject which is approximately 119 years old. On this record, the Board finds appellant's comparable #3 and board of review comparables #2 and #3 to be similar to the subject in location, design, age, bathroom count, and garage feature. As neither party provided descriptive information regarding

the subject's foundation, the Board is unable to conduct a meaningful comparative analysis regarding foundations. Additionally, board of review comparables #2 and #3 are smaller in size relative to the subject, meaning that upward adjustments are needed to the comparables for their inferior size in order to make them more equivalent to the subject. The three best comparables in the record have improvement assessments ranging from \$15,415 to \$44,500 or from \$6.95 to \$25.92 per square foot of gross building area. The subject's improvement assessment of \$43,255 or \$20.10 per square foot of gross building area falls within the range established by the best equity comparables in this record and is lower than two of the three best comparables in this record both on a per square foot basis and in terms of overall improvement assessment.

After analyzing the evidence submitted by the parties and after considering adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

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: \_\_\_\_\_

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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