



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

APPELLANT: 1222 West Taylor Condominium Association  
DOCKET NO.: 21-34850.001-R-2 through 21-34850.006-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1222 West Taylor Condominium Association, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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
21-34850.001-R-2	17-17-323-034-4001	3,873	16,974	\$20,847
21-34850.002-R-2	17-17-323-034-4002	3,066	10,087	\$13,153
21-34850.003-R-2	17-17-323-034-4003	3,921	16,926	\$20,847
21-34850.004-R-2	17-17-323-034-4004	3,066	10,087	\$13,153
21-34850.005-R-2	17-17-323-034-4005	3,921	16,926	\$20,847
21-34850.006-R-2	17-17-323-034-4006	3,066	10,087	\$13,153

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 residential condominium building with six condominium units. It is located in Chicago, West Chicago Township, Cook County. The subject property is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation. In support of this argument, appellant submitted a brief disclosing sales information for six comparable sales. Two of the six units are located in the subject building. The six units sold between August 2006 and June 2021 for prices ranging

from \$160,000 to \$350,000. Appellant analyzed the sale of one unit in the subject building that sold in 2011 for \$240,000 and determined the market value of the subject building to be \$1,280,000. Then, appellant analyzed one more comparable sale in another building together with the one sale in the subject building and determined the market value for the subject building to be \$1,834,667. Based on this evidence, appellant requested a reduction the total assessment of the subject property to \$183,466.

Appellant also selected “recent appraisal” as a basis for its appeal on the face of its Residential Appeal form but not submit an appraisal report with its evidence.

In support of its contention of the correct assessment, the board of review submitted its "Board of Review – Notes on Appeal” disclosing the subject property’s total assessment of \$227,229. This assessment reflects a market value of \$2,272,290 using the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10%. In its Notes on Appeal, the board of review indicates “sales analysis” as proof of contention of the correct assessment but did not include any additional evidence.

This matter was set to proceed to hearing. Prior to hearing, the parties submitted a written request to waive hearing and for this matter be written on the evidence previously submitted. The administrative law judge granted the parties’ request.

### **Conclusion of Law**

Appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds appellant *did meet* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the appellant. The board of review did not submit any comparable sales. Based on the sale of one unit in the subject building that sold in 2011 for \$240,000, the market value of the subject building would be \$1,280,000. The additional recent comparable sale in another building together with the one sale in the subject building results in a market value for the subject building of \$1,834,667. Based on this record, the Board finds that the subject property’s current assessment of \$227,229 reflects a market value not supported by the current assessment. Accordingly, appellant did prove by a preponderance of the evidence that the subject property was overvalued 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: \_\_\_\_\_

November 25, 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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APPELLANT

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