



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

APPELLANT: John Mulvaney
DOCKET NO.: 21-37526.001-R-1
PARCEL NO.: 17-06-121-025-0000

The parties of record before the Property Tax Appeal Board are John Mulvaney, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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: \$41,696
IMPR.: \$107,703
TOTAL: \$149,399

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, dwelling of masonry exterior construction with 3,058 square feet of living area. The dwelling is approximately 131 years old. Features include a partial basement, central air conditioning, and a 2.5-car garage. The property has a 5,212 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

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 four comparables

¹ The parties disagree as to the subject's classification code with the appellant reporting the subject to be a class 2-11 multi-family building while the board of review reports the subject to be a 2-06 home. The Board finds the subject to be a class 2-06 home as disclosed by the board of review and unrefuted by the appellant.

that are located in the subject's assessment neighborhood code. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,087 to 3,546 square feet of building area. The buildings range in age from 120 to 127 years old. Three comparables each have a full basement and one comparable has a slab foundation. The appellant did not disclose whether the comparables with basements have finished area. Three comparables each a 2-car garage. The comparables have improvement assessments ranging from \$48,651 to \$51,000 or from \$13.77 to \$15.91 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$45,748 or \$14.96 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,399. The subject property has an improvement assessment of \$107,703 or \$35.22 per square foot of 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. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,110 to 3,287 square feet of building area. The buildings range in age from 123 to 128 years old. Each comparable has a full basement and either a 2-car or a 3-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$64,544 to \$80,200 or from \$20.02 to \$25.79 per square foot of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. Given the subject property is a class 2-06 single-family home and the parties' comparables are dissimilar class 2-11 multi-family buildings, the Board finds that a meaningful comparative analysis is severely diminished. Therefore, the Board finds that the appellant did not establish by clear and convincing evidence that the single building on appeal is inequitably assessed and a reduction in the subject's 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: _____

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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