



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

APPELLANT: Charmin Jones  
DOCKET NO.: 21-39077.001-R-1  
PARCEL NO.: 20-26-221-023-0000

The parties of record before the Property Tax Appeal Board are Charmin Jones, the appellant, by attorney Salvador Lopez, of Robson & Lopez LLC 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:** \$4,688  
**IMPR.:** \$5,521  
**TOTAL:** \$10,209

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 3-story, 3-unit apartment building of masonry construction with 3,972 square feet of gross building area which is approximately 92 years old. Features of the building include three full bathrooms and a full finished basement. The property has a 3,750 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .2 of a mile from the subject property. The comparables consist of 2-unit or 3-unit class 2-11 apartment buildings of masonry construction ranging in size from 2,496 to 3,960 square feet of gross building area and ranging in age from 102 to 111 years old. The

comparables each feature two to five full bathrooms, 1.5-car or a 2-car garage, and a full basement, three of which have a recreation room. The comparables have improvement assessments ranging from \$3,313 to \$5,313 or from \$1.13 to \$2.00 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$5,521 or \$1.39 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,453. The subject has an improvement assessment of \$8,766 or \$2.21 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 on the same block as the subject property. The comparables consist of 2-story, 2-unit, class 2-11 apartment buildings of masonry construction ranging in size from 2,208 to 2,798 square feet of gross building area and ranging in age from 100 to 108 years old. Each comparable features two or two and a half bathrooms, 1-car or a 2-car garage, and a full basement, two of which have a formal recreation room. Comparable #3 also features two fireplaces. The comparables have improvement assessments ranging from \$6,312 to \$9,312 or from \$2.39 to \$4.22 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables along with appellant's comparable #2 which are 2-story, 2-unit buildings, unlike the subject which is a 3-story, 3-unit building. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables #1, #3, and #4 which are most similar to the subject in design, as well as location, age, and some features. However, comparables #3 and #4 are smaller in gross building area relative to the subject necessitating upward adjustments to these comparables to make them more equivalent to the subject. Furthermore, the best comparables each feature a garage, an amenity that the subject lacks, suggesting that downward adjustments are appropriate to these comparables due to these differences from the subject. The best comparables in the record have improvement assessments ranging from \$3,313 to \$4,469 or from \$1.13 to \$1.33 per square foot of gross building area. The subject's improvement assessment of \$8,766 or \$2.21 per square foot of gross building area is above the range established by the best comparables in this record both on a per square foot of gross building area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request 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.

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Chairman

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Member

Member

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Member

Member

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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: January 21, 2025

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Clerk of the Property Tax Appeal Board

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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