



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

APPELLANT: 5536 S. Michigan Ave Vanguard  
DOCKET NO.: 21-40381.001-R-1 through 21-40381.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 5536 S. Michigan Ave Vanguard, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-40381.001-R-1	20-15-101-020-1001	3,527	8,472	\$11,999
21-40381.002-R-1	20-15-101-020-1002	3,527	8,472	\$11,999
21-40381.003-R-1	20-15-101-020-1003	3,527	8,472	\$11,999
21-40381.004-R-1	20-15-101-020-1004	3,527	8,472	\$11,999

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 four units in an approximately 60-year-old residential condominium building of masonry construction with 1,606 square feet of living area in each unit. Features of the home include a slab foundation, one bathroom per unit, and central air conditioning. The property is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. Ascertaining property information was difficult for this property since the appellant did not complete required Section III or V of his petition.

The appellant contends assessment inequity and comparable sales as the basis of the appeal. The appellant is requesting a total assessment of \$24,700. As an initial matter, the appellant's

petition is insufficient and is stricken based on a failure to comply with the rules of the Illinois Property Tax Appeal Board ("PTAB"). On the appeal page, Section 2d, the appellant stated that the basis for this appeal is assessment equity or comparable sales. However, the appellant did not complete Section III or Section V of the petition, which is required by the rules of PTAB. The appellant submitted a brief that alleges a market value of \$247,000 based on sales within the association, but acknowledged there have been no recent sales in this building. The appellant only generally refers to a listing for the property but provides no actual evidence for this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,996. The subject property has an improvement assessment of \$33,888 or \$4.99 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on a listing for the property. The board submitted a listing for the property that the appellant refers to, but did not provide. This listing itself confirms that the property has not been sold. However, the listing does state that the property is being sold "as is" at below market value. The appellant is therefore requesting an assessment that is based on a listing of a property that has not been sold but is listed at below market value.

### **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). Because the appellant produced no actual evidence of equity, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant also 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). Because the appellant provided no actual evidence of comparable sales, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not provide any evidence to support his appeal and failed to fill out required portions of the petition, which bars recovery based on PTAB's rules and/or did not meet the appellant's burden of producing evidence to show a reduction is warranted. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was 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: \_\_\_\_\_

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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COUNTY

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