



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

APPELLANT: David McCallion
DOCKET NO.: 21-42180.001-R-1
PARCEL NO.: 14-33-314-011-0000

The parties of record before the Property Tax Appeal Board are David McCallion, 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: \$49,500
IMPR.: \$47,250
TOTAL: \$96,750

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 building of frame exterior construction with 3,249 square feet of building area. The building is approximately 30 years old and features a basement, central air conditioning, and a 3-car garage. The property has a 3,960 square foot site and is located in Chicago, North Chicago 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 assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables, three of which are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,231 to 8,688 square feet of building area. The comparables range in age from 19 to 133 years old. Each comparable has a basement finished

with an apartment or a recreation room. Two comparables have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$18,165 to \$90,000 or from \$4.84 to \$11.13 per square foot of building area.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$96,750. The appellant reported the subject has an improvement assessment of \$47,250 or \$14.54 per square foot of building area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$33,660.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three equity comparables¹ located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 4,258 to 4,689 square feet of building area. The comparables range in age from 100 to 133 years old. Two comparables each have a basement finished with an apartment and one comparable has a slab foundation. Two comparables have central air conditioning and one comparable has a fireplace. Each comparable has a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$145,000 to \$181,447 or from \$32.08 to \$39.22 per square foot of building area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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.Adm.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.Adm.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 record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #2, due to substantial differences from the subject in design, building size, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #3, which are more similar to the subject in design, building size, location, and some features, although these comparables are significantly older buildings than the subject, one comparable has a slab foundation compared to the subject's basement, and one comparable has finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement

¹ Comparable #1 is the subject. The Board has renumbered comparables #2 through #4 as comparables #1 through #3 for ease of reference.

assessments of \$145,000 and \$150,425 or \$34.05 and \$32.08 per square foot of building area, respectively. The subject's improvement assessment of \$47,250 or \$14.54 per square foot of building area falls below the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as their larger buildings sizes and older ages, 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: _____

April 15, 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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