



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

APPELLANT: 725-727 East 50th St. Condominium Assoc.  
DOCKET NO.: 21-44587.001-R-1 through 21-44587.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 725-727 East 50th St. Condominium Assoc., the appellant(s), by attorney Holly Zeilinga, of Worssek & Vihon LLP 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-44587.001-R-1	20-10-226-054-1001	4,642	17,357	\$21,999
21-44587.002-R-1	20-10-226-054-1002	3,588	13,410	\$16,998
21-44587.003-R-1	20-10-226-054-1003	3,588	13,410	\$16,998
21-44587.004-R-1	20-10-226-054-1004	4,642	17,357	\$21,999
21-44587.005-R-1	20-10-226-054-1005	3,588	13,410	\$16,998
21-44587.006-R-1	20-10-226-054-1006	3,588	13,410	\$16,998

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 six-unit condominium building of masonry construction. The dwelling is approximately 129 years old. The property has a 6,753 square foot site and 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.

The appellant asserts assessment inequity as the basis for the appeal. In support of this argument, the appellant submitted information on four equity comparable properties, each with varying degrees of similarity to the subject and all located on the same block as the subject. The

improvements range in age from 7 to 123 years, in size from 7,176 to 10,791 square feet of living area, and in improvement assessments from \$2.99 to \$4.40 per square foot of living area. These comparables, all classified as Class 2-11<sup>1</sup> residential apartment buildings, have total improvement assessments ranging from \$31,574 to \$32,330.

The appellant further asserts that the class 2-99 condominium units that are the subject of this appeal are located within the subject property and are owner-occupied. Based on this evidence, the appellant seeks a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,990. The subject property has an improvement assessment of \$88,358. In support of its contention of the correct assessment the board of review submitted a condominium analysis for the six condominium units in the subject property which included the sale of one unit in September 2022 and five other purported sales of units in the building, all in January 2021.

At hearing, the appellant's attorney argued that the 2021 total assessment for the subject property increased 151% over the most recent prior assessment and that there were no recent sales of units in the subject property since 2014. Appellant's attorney further related that the comparable properties chosen by the appellant were on the same block as the subject, all were residential properties, and all were similar based on photos and property footprint. The appellant rebutted the condominium analysis evidence bought by the board of review.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to submit properties that are truly comparable to the subject. The appellant's comparables consist of Class 2-11 multi-family buildings, each under single ownership and sold and assessed as a whole. By contrast, the subject units are individually owned Class 2-99 condominiums, each of which can be sold independently of the building. This fundamental distinction renders the appellant's proposed comparables unsuitable for an assessment equity analysis. Under the Illinois Property Tax Appeal Board's administrative rules 86 Ill. Adm. Code § 1910.63 the appellant bears the burden of establishing assessment inequity by clear and convincing evidence. The evidence presented does not meet this burden, and the record does not establish a reliable range for determining equity. Accordingly, the Board concludes that the appellant has not demonstrated by clear and convincing evidence that the

---

<sup>1</sup> Class 2-11 properties in Cook County are residential, typically consisting of two-to-six-unit apartment buildings, which are often used as rental units as opposed to being owner occupied.

subject's improvement is inequitably assessed, and therefore a reduction in the subject's assessment is not warranted.

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 21, 2026



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

725-727 East 50th St. Condominium Assoc., by attorney:  
Holly Zeilinga  
Worsek & Vihon LLP  
180 North LaSalle Street  
Suite 3010  
Chicago, IL 60601

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602