FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 5624-26 S. Dorchester Condo Assoc.
DOCKET NO.: 21-44588.001-R-1 through 21-44588.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 5624-26 S. Dorchester Condo Assoc., the appellant(s), by attorney Francis W. O'Malley, of Worsek & 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-44588.001-R-1	20-14-209-030-1001	10,938	26,061	$36,999
21-44588.002-R-1	20-14-209-030-1002	10,938	26,061	$36,999
21-44588.003-R-1	20-14-209-030-1003	10,938	26,061	$36,999
21-44588.004-R-1	20-14-209-030-1004	10,938	26,061	$36,999
21-44588.005-R-1	20-14-209-030-1005	10,938	26,061	$36,999
21-44588.006-R-1	20-14-209-030-1006	10,938	26,061	$36,999

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 a three-story six-unit condominium building of masonry construction which was constructed in 1908. The property has a 13,125 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 contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three class 2-11 equity comparable properties which are located within the same neighborhood code and within two blocks of the subject. The improvements ranged: in age from 101 to 123 years; in size from 9,522 to 11,622 square feet of living area; and in improvement assessment from $6.48 to $13.81 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The appellant asserted that the class 2-99 subject properties and appellant's suggested comparable class 2-11 properties were comparable properties despite different classification. In support of this contention appellant submitted a court decision, The Cook County Board of Review v. The Property Tax Appeal Board and Crestwood Condominium Association (937 N.E.2d 227, 403 Ill.App.3d 139, 344 Ill.Dec. 521(2010)). Based on this evidence the appellant is seeking 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 $221,994. The subject property has an improvement assessment of $156,372. In support of its contention of the correct assessment the board of review submitted an MLS listing for the 2007 sale of a unit in the subject property building. The board of review asserted that the appellant has not supplied characteristic data to support the comparables offered by the appellant or how these comparables are similar to the subject. The board of review asserts that the comparables are not like properties to the subject in that the subject is a class 2-99 condominium in which each unit is owned and sold separately while the comparables offered by the appellant are class 2-11 properties. The board of review submitted MLS listings of three condominium sales in other buildings.

Procedurally, this matter was set for hearing in January 2026. Prior to this hearing the parties indicated they would be settling the matter, and the hearing was canceled. The settlement did not come to fruition, and this matter was reset for hearing in June 2026. Prior to the hearing, the appellant submitted a motion requesting that the board of review should be sanctioned and defaulted due to the failure by the board of review to approve a potential stipulation by the parties in this matter and the subsequent re-scheduling of a hearing in this case.

At hearing, the appellant, through their attorney, presented argument on the listed motion. The appellant asserted that a hearing was scheduled for January 29, 2026, a potential stipulation was reached by the parties, that hearing was cancelled, the stipulation was ultimately not approved by the board of review, and the board of review was allowed to take part in a re-scheduled hearing thereby giving the board of review a continuance not allowed by the PTAB rules and causing a disadvantage to the appellant.

The board of review representative responded that a potential stipulation agreed to by an appellant and a board of review representative is not effective until it makes its way through the regular process of review by other members of the board of review and is approved by at least two members of the board of review. The board of review further asserted that no single member or representative of the board of review has the authority to speak for the entire board of review and that a potential stipulation is still subject to dissent and disapproval once reviewed by other members.

As to the instant appeal, the appellant asserted that although generally the evidence in an appeal involving a condominium is a recent sale of the subject property, the subject property in this case is a six-unit condominium building which has not had a sale since 2007. For this reason, the appellant did not offer suggested comparable condominiums but instead offered evidence of suggested comparable class 2-11 properties, apartment buildings with two to six units. Appellant asserted that they chose class 2-11 properties with similar land area and land assessment. Appellant argued that the owner of a property that has not had a recent sale should not be punished by not being allowed to offer these valid suggested comparables.

The board of review representative responded that the burden on the appellant in this case is clear and convincing evidence of assessment inequity and that the evidence offered by the appellant is not similar as it is not a-like property. Further, the representative asserted that condominiums have separate ownership and are sold separately, unlike multi-unit apartment buildings, making these two classes of properties different in ownership and valuation.

Conclusion of Law

The appellant submitted a motion requesting that the board of review be sanctioned and defaulted in this appeal due to the failure by the board of review to approve a potential stipulation agreement between the parties and the subsequent inappropriate re-scheduling of a hearing in this case. The Board finds that the process utilized as to potential, and possibly disapproved, stipulations operated normally and did not constitute a violation of PTAB rules. Further, PTAB rule 1910.55(b) states, " If a stipulation revising and correcting an assessment is agreed to by all interested parties, it may be taken into consideration by the Property Tax Appeal Board provided it is fair and reasonable based on the evidence in the record. The Board reserves the right to write a decision based on the facts, evidence and exhibits in the record."

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 appellant submitted three equity comparable properties for the Board's consideration in determining assessment equity. The board of review submitted MLS listing information for three recent sale properties for the board's consideration in determining market value of the subject property. The Board finds the appellant failed to submit properties comparable to the subject. The Board finds that the referenced case is not directly on point in the instant appeal. In Cook County Board of Review v. The Property Tax Appeal Board and Crestwood Condominium Association the court relied on the fact that the properties in that case were identical, located in the same complex, and utilized in the same manor. The evidence in the instant appeal does not establish that the subject property and the appellant's suggested comparable properties are identical or how they are similar in characteristics. The appellant's comparable properties are class 2-11 multi-family buildings in which there is one owner, and the building is sold and assessed as a whole. In comparison, the subject units are individually owned class 2-99 condominiums and can be sold independently of the whole building. This characteristic is significantly different from the properties submitted by the appellant and, therefore, not comparable. The appellant ultimately had the burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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:

C E R T I F I C A T I O N

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: September 15, 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

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