



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

APPELLANT: 3541-43 S. Hamilton, LLC  
DOCKET NO.: 21-48868.001-R-1  
PARCEL NO.: 17-31-305-016-0000

The parties of record before the Property Tax Appeal Board are 3541-43 S. Hamilton, LLC, the appellant, by Mary Kate Gorman, Attorney at Law, in Tinley Park, 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:** \$7,812  
**IMPR.:** \$49,878  
**TOTAL:** \$57,690

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 multi-family building of masonry exterior construction with 6,274 square feet of gross building area and which is approximately 18 years old. Features include a full basement, 4 full and 3 half-bathrooms, and central air conditioning. The property has a 3,125 square foot site and is located in Chicago, South 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables along with a typed spreadsheet which data was used to correct the reported ages of the subject and comparables. The equity comparables are located in the same neighborhood code as the subject and from .45 to .71 of a mile from the subject. The comparables consist of

class 2-11 buildings of masonry exterior construction that are 123 to 129 years old. The buildings range in size from 5,830 to 6,093 square feet of gross building area. Features include 6 full bathrooms, and full or partial basements. The comparables have improvement assessments ranging from \$33,985 to \$40,100 or from \$5.60 to \$6.58 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$38,899 or \$6.20 per square foot of gross building area which represents the average of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,999. The subject property has an improvement assessment of \$57,187 or \$9.11 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 in the same neighborhood code and either the same block, the subarea or ¼ of a mile from the subject. Comparable #1 based on its address and parcel number is adjacent to the subject with identical age and features to the subject property in all reported respects. The comparables consist of class 2-11 three-story buildings of masonry exterior construction which are 18, 113, or 128 years old. The buildings range in size from 5,874 to 6,804 square feet of gross building area. Each comparable has a full basement, 4 or 6 full bathrooms with one comparable having 3 half-baths. Comparable #1 has central air conditioning and comparable #3 has a two-car garage. The comparables have improvement assessments ranging from \$40,100 to \$49,878 or from \$5.93 to \$7.95 per square foot of gross 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.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 record evidence establishes that a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as well as board of review comparables #2, #3 and #4, each of which are nearly more than 100 years older than the subject building.

The Board finds the best evidence of assessment equity to be board of review comparable #1, which is similar to the subject in location, and identical to the subject in classification, exterior construction, age, gross building area, and foundation type. Board of review comparable #1 has an improvement assessment of \$49,878 or \$7.95 per square foot of gross building area. The subject's improvement assessment of \$57,187 or \$9.11 per square foot of gross building area is above the identical comparable in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis which appears to be illogical given their proximity to the one another and overall similarities.

Based on this record, the Board finds the record evidence establishes with clear and convincing evidence that the subject improvement was inequitably assessed and a reduction in the subject's assessment is justified to make it equivalent to identical board of review comparable #1.

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: \_\_\_\_\_

June 17, 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

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

APPELLANT

3541-43 S. Hamilton, LLC, by attorney:  
Mary Kate Gorman  
Attorney at Law  
18400 Maple Creek Drive  
Suite 200  
Tinley Park, IL 60477

COUNTY

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