FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brad Mulcahey
DOCKET NO.: 21-50329.001-R-1
PARCEL NO.: 13-13-315-046-0000

The parties of record before the Property Tax Appeal Board are Brad Mulcahey, 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:	$19,580
IMPR.:	$42,401
TOTAL:	$61,981

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 dwelling of frame and masonry exterior construction with 2,259 square feet of living area that is approximately 66 years old. Features of the home include a basement with finished area,[1] 3½-bathrooms, central air conditioning, one fireplace and a 1-car garage. The property has an approximately 3,916 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The

[1] The Board finds the best description of the subject was found in the board of review's grid analysis which was not refuted by the appellant.

comparables are improved with 2-story class 2-06 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,232 to 2,461 square feet of living area. The homes were range in age from 104 to 121 years old. Each comparable has a basement finished with either a recreation room or an apartment,[2] 2 or 2½ bathrooms and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $22,595 to $30,198 or from $10.10 to $12.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $27,717 or $12.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $61,981. The subject has an improvement assessment of $42,401 or $18.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-06 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,262 to 2,438 square feet of living area. The homes range in age from 96 to 118 years old. Each comparable has 2-full bathrooms and two comparables also have one or two half-bathrooms. Each dwelling has a basement, with one having finished area. Each comparable has from a 1-car to a 3-car garage, two properties have central air conditioning and one home has a fireplace. The comparables have improvement assessments that range from $47,250 to $64,250 or from $19.94 to $27.74 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparables #3 and #4 which lack central air conditioning, a feature of the subject.

On this limited record, the Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are more similar to the subject in location, design, dwelling size and some features. However, these two properties are substantially older in age when compared to the subject and have fewer bathrooms than the subject suggesting upward

[2] The appellant submitted Property Search Details from the Cook County Assessor Office which disclosed basement and central air conditioning details for the appellant's comparables.

adjustments are needed to make these properties more equivalent to the subject. These two best comparables also have larger garage capacity relative to the subject, suggesting a downward adjustment for this element is also needed. These comparables have improvement assessments of $50,565 and $64,250 or $22.35 and $27.74 per square foot of living area. The subject's improvement assessment of $42,401 or $18.77 per square foot of living area falls below the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: January 21, 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

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