



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

APPELLANT: Patrick Ross
DOCKET NO.: 22-35333.001-R-1
PARCEL NO.: 13-36-101-008-0000

The parties of record before the Property Tax Appeal Board are Patrick Ross, 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: \$22,275
IMPR.: \$83,265
TOTAL: \$105,540

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 2022 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 one parcel improved with two buildings. The first improvement is a 2-story apartment building of masonry construction with 3,366 square feet of gross building area which is reported to be approximately 122 years old.¹ This building features a full basement finished with an apartment and one fireplace. The second building is a 2-story apartment building of frame construction with 1,600 square feet of gross building area that is also reported to be approximately 122 years old. The features of this building include a full unfinished basement. The property has a 1-car garage on a 4,950 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject buildings are both classified as class 2-11 properties² under the Cook County Real Property Assessment Classification Ordinance.

¹ Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² Apartment building with 2 to 6 units, any age.

The appellant contends assessment inequity with respect to each improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables³ located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story, class 2-11 apartment buildings of masonry construction ranging in size from 3,203 to 3,495 square feet of gross building area and ranging in age from approximately 102 to 132 years old. The comparables are described as each having a full basement with four being finished with either an apartment or recreation rooms. Four comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$33,125 to \$36,523 per square foot of gross building area. The appellant also submitted the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's combined improvement assessment of \$53,110 but did not allocate an amount requested for each building.

The board of review submitted its "Board of Review Notes on Appeal" for each improvement disclosing the total assessment of \$105,540. The board of review disclosed that improvement #1 has an improvement of \$47,864 or \$14.22 per square foot of living area, and improvement #2 of \$35,401 or \$22.13 per square foot of living area for a combined improvement assessment amount of \$83,265.

In support of its contention of the correct assessment, the board of review submitted for each building twenty equity comparables on five grids for a combined total of forty equity comparables on a total of ten grids.⁴ With respect to improvement #1, the comparables are located within ¼ of a mile, within the same (PIN) block, or the same subarea as the subject and all within the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story, class 2-11 apartment buildings of varying exterior construction ranging in size from 3,166 to 5,400 square feet of gross building area and ranging in age from approximately 98 to 133 years old. Each comparable features a full or partial basement with eight being finished with either an apartment or a recreation room. Three comparables have central air conditioning; two comparables have 1 or 2 fireplaces; and seventeen comparables have a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$46,695 to \$82,102 or from \$14.44 to \$20.27 per square foot of gross building area.

With respect to improvement #2, the comparables are located within ¼ of a mile, within the same (PIN) block, or the same subarea as the subject and all within the same assessment neighborhood code as the subject property. The comparables consist of 1-story, 1.5-story, or 2-story, class 2-11 apartment buildings of varying exterior construction ranging in size from 1,392 to 2,096 square feet of gross building area and ranging in age from approximately 120 to 143 years old. Seventeen comparables feature a full unfinished basement, and three comparables

³ Although the appellant's brief refers to two sets of five comparable properties (one set for each building), pursuant to Standing Order #2 issued by the Property Tax Appeal Board on February 14, 2023, any reference to comparables not contained in the appellant's Section V grid analysis have been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (See also 86 Ill.Admin.Code §1910.80)

⁴ For clarity and ease of reference, the Board has re-numbered each of the board of review comparables from #1 to #40.

have a concrete slab foundation. Seventeen properties have a 1-car, a 1.5-car, or a 2-car garage. These comparables have improvement assessments ranging from \$35,750 to \$51,488 or from \$22.20 to \$27.39 per square foot of gross building area.

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 parties submitted a combined total of 45 equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables due to the appellant's grid lacking data/information with regard to the second improvement on the subject property. The Board also gives less weight to the board of review comparables #3, #5, #11, #12, and #20 with respect to building #1, and board of review comparables #21, #22, #24, #29, #32, #33, and #34 with respect to building #2 based on differing gross building size, lack of a garage feature, and/or differing foundation. The Board finds the remaining comparables to be similar to the subject improvements in location, design, age, gross building area, foundation, and some features. Given the best equity comparables in this record for each improvement, results in a combined range of improvement assessments from \$83,272 to \$112,763 or from \$16.77 to \$22.71 per square foot of gross building area. The subject's combined improvement assessment of \$83,265 or \$16.76 per square foot of gross building area falls just below the range established by the most similar comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

After considering adjustments to the best comparables for any differences from both subject improvements, the Board finds the appellant did not demonstrate with clear and convincing evidence that either of the subject's improvements are inequitably assessed and, therefore, a reduction in the subject's overall improvement 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:

November 25, 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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