



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

APPELLANT: 2020 W. Armitage Ave. Condominium Association  
DOCKET NO.: 22-35970.001-R-2 through 22-35970.005-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2020 W. Armitage Ave. Condominium Association, 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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-35970.001-R-2	14-31-139-064-1001	5,632	45,118	\$50,750
22-35970.002-R-2	14-31-139-064-1002	5,632	45,118	\$50,750
22-35970.003-R-2	14-31-139-064-1003	6,115	48,985	\$55,100
22-35970.004-R-2	14-31-139-064-1004	7,402	59,298	\$66,700
22-35970.005-R-2	14-31-139-064-1005	7,402	59,298	\$66,700

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 five parcels, each improved with a residential condominium unit located in a four-story condominium building of brick exterior construction.<sup>1</sup> The building is approximately 2 years old and has a concrete slab foundation. Each unit features central air conditioning, three bedrooms, two bathrooms, a fireplace and a detached garage. The property has a 4,598 square foot site and is located in Chicago, West Chicago Township, Cook County.

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<sup>1</sup> The Board finds the only description of the subject property was provided by the appellant. The board of review did not provide a copy of the property record card as required by the rules of the Property Tax Appeal Board (85 Ill.Admin.Code §1910.40(a)) for the subject property.

The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that have the same property classification code and assessment neighborhood code as the subject. The comparables are located within .4 of a mile from the subject property. Each comparable is improved with a condominium unit located in either a two-story, three-story or four-story condominium building of brick, masonry, brick and limestone, or brick and block exterior construction containing from two to twelve condominium units. The condominiums range in age from 3 to 27 years old. Each comparable has central air conditioning, three bedrooms and either two or two and one half bathrooms. Four comparables each have one or two fireplaces. Four comparables each have either a detached, an attached or a two-car garage. The comparables sold from February 2021 to February 2022 for prices ranging from \$475,000 to \$585,000, including land. Based on this evidence the appellant requested the subject's combined total assessment be reduced to \$287,500, which reflects a market value of \$2,875,000 including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant provided a copy of the Cook County Board of Review decision disclosing the final assessment for each parcel that range from \$79,860 to \$104,959, which reflect market values ranging from \$789,860 to \$1,049,590 including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$456,344. The subject's assessment reflects a market value of \$4,563,440, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not provide any market value evidence in support of its assessment for the subject property.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the five comparable sales submitted by the appellant. The Board has given less weight to the appellant's comparables #1, #3 and #5 which are less similar to the subject in age. The Board finds the appellant's comparables #2 and #4 are more similar to the subject in age and some features. These two comparables sold in February and May 2021 for prices of \$531,000 and \$580,000, respectively. The subject property contains five individual condominium units that have assessments reflecting market values

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ranging from \$789,860 to \$1,049,590, including land, which are all above the two best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's combined total assessment is 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: June 16, 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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