



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

APPELLANT: Chicago Title Land Tr. Co. Tr. #8002383951  
DOCKET NO.: 22-49145.001-R-1 through 22-49145.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Chicago Title Land Tr. Co. Tr. #8002383951, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-49145.001-R-1	14-32-223-009-0000	38,750	184,130	\$222,880
22-49145.002-R-1	14-32-223-010-0000	38,750	186,812	\$225,562

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 two parcels improved with a three-story dwelling of masonry exterior construction with 6,368 square feet of living area. The dwelling is approximately 7 years old. The home features a full basement that is finished with a formal recreation room,<sup>1</sup> central air conditioning, six full bathrooms, one half-bathroom, two fireplaces and a 3.5-car garage. The property has a site that contains a combined total of 6,200 square feet of land area and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

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<sup>1</sup> According to the board of review, the subject dwelling is a three-story design that has a full basement finished with a formal recreation room and an additional half-bathroom, which was not refuted by the appellant.

comparables that have the same assessment neighborhood code and property classification code as the subject. According to the property characteristic printouts provided by the appellant, the comparables are improved with three-story dwellings of masonry exterior construction ranging in size from 5,695 to 6,562 square feet of living area. The dwellings are from 11 to 28 years old. Two comparables each have a concrete slab foundation and three comparables each have a full basement finished with a recreation room. Each comparable has central air conditioning, four or five full bathrooms, one or two half-bathrooms, two or three fireplaces and either a 3-car or a 4-car garage. The comparables have improvement assessments that range from \$162,760 to \$187,192 or from \$28.44 to \$28.58 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision which disclosed the subject has a total assessment for the two parcels of \$448,442. According to section 2c(1) of the appellant's appeal petition, along with the grid analysis and the addendum, the two parcels have a combined total improvement assessment of \$370,942 or \$58.25 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$293,442 or \$46.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block as the subject or approximately ¼ of a mile from the subject property, one of which is also on the same street as the subject. The comparables are improved with three-story dwellings of masonry exterior construction ranging in size from 5,683 to 6,877 square feet of living area. The dwellings are from 13 to 119 years old. The comparables each have a full or partial basement, one of which is finished with a formal recreation room. Each comparable has central air conditioning, four or six full bathrooms, one half-bathroom and either a 2-car or a 3-car garage. Two comparables each have two or three fireplaces. The comparables have improvement assessments that range from \$201,633 to \$354,735 or from \$29.32 to \$60.14 per square foot of living 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3, #4 and #5, as well as board of review comparable #3 due to their smaller dwelling sizes or dissimilar concrete slab foundations. The

Board has also given less weight to board of review comparables #2 and #4 as each dwelling is 112 years older than the subject.

The Board finds the appellant's comparable #1 is similar to the subject in location, dwelling size and design. However, the dwelling is 15 years older than the subject and has a fewer number of bathrooms and a smaller garage capacity, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. The Board finds board of review comparable #1 is similar to the subject in location, design and age. However, the dwelling is 7% smaller in size when compared to the subject dwelling and has a smaller garage capacity, necessitating upward adjustments. Conversely, both dwellings have an additional fireplace, suggesting downward adjustments would be necessary for this difference. Nevertheless, the comparables have improvement assessments of \$177,073 and \$354,735 or \$28.44 and \$60.14 per square foot of living area. The subject's improvement assessment of \$370,942 or \$58.25 per square foot of living area falls above the two best comparables in the record in terms of total improvement assessment but is bracketed by these comparables on a per square foot basis. The Board finds the subject's higher overall improvement assessment appears to be logical given the subject's superior dwelling size, age and features. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, based on this record the Board finds a reduction in the subject's 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: \_\_\_\_\_

May 20, 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

#8002383951 Chicago Title Land Tr. Co. Tr, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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