



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

APPELLANT: Wade Arends
DOCKET NO.: 22-50516.001-R-1
PARCEL NO.: 25-07-316-010-0000

The parties of record before the Property Tax Appeal Board are Wade Arends, 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: \$5,250
IMPR.: \$28,750
TOTAL: \$34,000

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 a 2-story, mixed-use building of masonry exterior construction with 4,790 square feet of building area and is approximately 61 years old. Features include a full basement finished with an apartment,¹ 3 full bathrooms, 1 half bathroom, and central air conditioning. The property has a 4,200 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-12 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 the inequity argument, the appellant submitted information on four

¹ The parties disagree as to the subject's foundation with the appellant reporting a full basement finished with an apartment and the board of review reports a slab foundation. The Board finds the best evidence of the subject's foundation to be Section III of the appeal petition which is supported by the appellant's grid analysis.

comparables² with the same assessment neighborhood code as the subject. The evidence also includes property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data in the Section V grid analysis. The comparables are improved with 2-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 5,327 to 6,698 square feet of building area. The buildings range in age from 57 to 71 years old. The comparables each have a full basement, three of which are finished with an apartment. Each comparable has two or three full bathrooms, with three of these also having two or three half bathrooms. Three comparables each have central air conditioning. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$14,736 to \$26,538 or from \$2.20 to \$4.79 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$11,448 or \$2.39 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,000. The subject property has an improvement assessment of \$28,750 or \$6.00 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in different assessment neighborhood codes than the subject. The comparables are improved with class 2-12 mixed-use buildings of masonry or frame and masonry exterior construction ranging in size from 1,206 to 3,700 square feet of building area. The buildings range in age from 44 to 103 years old. Each comparable has a full or partial basement and from two to five full bathrooms with one also having a half bathroom. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$18,532 to \$34,272 or from \$6.18 to \$16.62 per square foot of building area. Based on this evidence, the board of review requested the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board finds the parties' comparables each have varying degrees of similarity to the subject in property characteristics. Each of the appellant's comparables present substantial differences from the subject in dwelling size and bathroom count, three comparables have finished basements unlike the subject, two comparables lack central air conditioning which the subject features, one comparable is a substantially older home than the subject, and one comparable has a garage

² The Board finds comparables #2 and #3 to be a multi-parcel property as the address and physical characteristics for both property index numbers (pins) are the same. Therefore, this comparable will be referred to as comparable #2.

amenity, which the subject lacks. The board of review comparables are each located in a different assessment neighborhood code than the subject, each comparables differs substantially from the subject in dwelling size and bathroom count, and two comparables lack central air conditioning, which the subject features. The parties' comparables would each require appropriate adjustments for two or more of the aforementioned differences, as well as others, in order to make them more equivalent to the subject. Nevertheless, the parties' comparables have improvement assessments ranging from \$12,750 to \$34,272 or from \$2.20 to \$16.62 per square foot of living area. The subject's improvement assessment of \$28,750 or \$6.00 per square foot of living area falls within the range established by the comparables in this record. Based on the equity evidence in this record, the Board finds a reduction in the subject's assessment is not supported.

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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