



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

APPELLANT: Maxa Group LLC - Series Z
DOCKET NO.: 22-59244.001-R-1
PARCEL NO.: 13-36-227-054-0000

The parties of record before the Property Tax Appeal Board are Maxa Group LLC - Series Z, the appellant(s), 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:

LAND: \$11,700
IMPR.: \$60,691
TOTAL: \$72,391

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 with two improvements. Improvement #1 consists of a 124-year-old, 3-story, class 2-12 mixed-use building of frame construction with 3,665 square feet of building area, Improvement #2 consists of a 126-year-old, 2-story, class 2-11 multi-family dwelling of masonry construction with 3,366 square feet of living area, and a basement finished with an apartment. The two improvements have a combined total building area of 7,031 square feet of area. The property has an approximately 2,600 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject classifications are from the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument for improvement #1, the mixed-use building, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject property. The

comparables are improved with 2-story or 3-story class 2-12 buildings of masonry construction ranging in size from 3,168 to 4,145 square feet of building area. The buildings range in age from 100 to 138 years old. Four comparables have an unfinished basement and one property has a 1.5-car garage. The comparables have improvement assessments from \$5.95 to \$9.03 per square foot of building area. The appellant's evidence lists an allocated improvement assessment for improvement #1 of \$35,300 or \$9.63 per square foot of building area.

For improvement #2, the multi-family dwelling, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story class 2-11 buildings of masonry or frame and masonry construction ranging in size from 3,222 to 3,681 square feet of building area. The buildings range in age from 118 to 133 years old. Four comparables have a basement, one of which is finished with an apartment. Four properties have from a 1.5-car garage to a 3.5-car garage. The comparables have improvement assessments from \$8.41 to \$8.69 per square foot of building area. The appellant's evidence lists an allocated improvement assessment for improvement #2 of \$51,830 or \$15.39 per square foot of building area.

Appellant disclosed that this is not an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,830. The subject property has an improvement assessment of \$87,130 for both improvements. The board of review did not list the allocated improvement assessments for each improvement. In support of its contention of the correct assessment the board of review submitted information on one class 2-11 and one class 2-12 equity comparable properties located in the same assessment neighborhood code as the subject property. The class 2-11 comparable is located within a ¼-mile of the subject and is improved with a 1.5-story multi-unit dwelling of masonry construction. This improvement is 130 years old, has 2,060 square feet of living area, and has an improvement assessment of \$35.44 per square foot of living area. The class 2-12 equity comparable property is located in the same subarea as the subject, is 121 years old, has 8,460 square feet of living area, and has an improvement assessment of \$17.47 per square foot of living area. Based on this evidence the board of review requested the subject 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 12 equity comparables for the Board's consideration in determining assessment equity. Six comparables are class 2-12 buildings and six comparables are class 2-11

properties. The Board finds the best evidence of assessment equity for improvement #1 to be appellant's comparables #2, #4, and #5. These comparables were similar to the subject in age, size, no central air conditioning, and no garage. These comparables had improvement assessments from \$8.46 to \$9.03 per square foot of building area. The subject property class 2-12 improvement assessment of \$12.39 per square foot of building area falls above the range established by the best comparable properties in this record. The Board finds that the best evidence of assessment equity for improvement #2 to be appellant's comparables #1, #2, and #3. These comparables were similar to the subject in age, size, and no central air conditioning. These comparables had improvement assessments from \$8.41 to \$8.53 per square foot of living area. The subject property class 2-11 improvement assessment of \$12.39 per square foot of living area falls above the range established by the best comparable properties in this record.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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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