



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

APPELLANT: Ceyda Hunt  
DOCKET NO.: 23-29824.001-R-1  
PARCEL NO.: 16-02-206-036-0000

The parties of record before the Property Tax Appeal Board are Ceyda Hunt, 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:

**LAND:** \$3,720  
**IMPR.:** \$12,425  
**TOTAL:** \$16,145

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 2023 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 two-story multi-family building of masonry exterior construction with 1,963 square feet of gross building area. The building is approximately 133 years old. Features of the property include a full basement with finished area, three full bathrooms and two-car garage. The property has a site with 3,100 square feet of land area and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with two-story multi-family buildings of frame or masonry exterior construction ranging in size from 1,692 to 3,669 square feet of gross building area. The

buildings are from 103 to 122 years old. Each comparable has a full basement with finished area, from two to six full bathrooms and a two-car garage. Comparable #5 has one additional half bathroom. Two comparables each have either one or six fireplaces. The comparables have improvement assessments that range from \$10,400 to \$23,510 or from \$6.15 to \$6.50 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,425 or \$6.33 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,601. The subject property has an improvement assessment of \$33,881 or \$17.26 per square foot of gross building area.

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 as the subject and are located within the same block as the subject property, three of which are also along the same street. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction ranging in size from 1,386 to 2,440 square feet of gross building area. The buildings are 128 or 133 years old. The comparables each have a full basement, one of which has finished area. Each comparable has two full bathrooms and a two-car garage. Comparable #2 has central air conditioning. The comparables have improvement assessments that range from \$36,280 to \$43,280 or from \$17.74 to \$27.62 per square foot of gross building 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #4 and #5, as well as the four comparables submitted by the board of review due to substantial differences from the subject building in size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, which are overall most similar to the subject in building size. However, the Board finds these two comparables have varying degrees of similarity when compared to the subject in age and bathroom count, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$10,400 and \$12,990 or \$6.15 and \$6.33 per square foot of gross building area, respectively. The subject's improvement assessment of \$33,881 or \$17.26 per square foot of gross building area falls above the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is

excessive. 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 commensurate with the appellant's request is warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ceyda Hunt, by attorney:  
Michael R. O'Malley  
Schmidt Salzman & Moran, Ltd.  
111 West Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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