



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

APPELLANT: James Maloney  
DOCKET NO.: 23-33539.001-R-1  
PARCEL NO.: 14-28-321-004-0000

The parties of record before the Property Tax Appeal Board are James Maloney, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:** \$24,504  
**IMPR.:** \$86,496  
**TOTAL:** \$111,000

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 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 three-story multi-family building of masonry exterior construction with 3,225 square feet of gross building area. The building is approximately 138 years old. Features of the building include a full basement, four full bathrooms and two half bathrooms. The property has a site with 2,042 square feet of land area and is located in Chicago, Lake View 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 four equity comparables that have the same assessment neighborhood code as the subject. Comparable #2 is a class 2-06 property improved with a three-story single family dwelling of frame exterior construction containing 4,706 square feet of living area that is approximately 140 years old.

Comparables #1, #3 and #4 are class 2-11 properties improved with two-story or three-story multi-family buildings of frame or masonry exterior construction ranging in size from 3,052 to 3,996 square feet of gross building area and ranging in age from 128 to 137 years old. The four comparables each have a full basement and from two to six full bathrooms. Two comparables each have one or two additional half bathrooms and either a 1.5-car or a 2-car garage. Comparable #2 has central air conditioning and two fireplaces. The comparables have improvement assessments that range from \$37,544 to \$99,772 or from \$12.30 to \$24.97 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$65,274 or \$20.24 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 \$111,000. The subject property has an improvement assessment of \$86,496 or \$26.82 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 approximately  $\frac{1}{4}$  of a mile from the subject property. The comparables are class 2-11 properties improved with two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 2,202 to 3,362 square feet of gross building area. The buildings range in age from 126 to 138 years old. The comparables each have a full basement and two or three full bathrooms. Two comparables each have two fireplaces and comparable #1 has a one-car garage. The comparables have improvement assessments that range from \$65,289 to \$104,423 or from \$27.71 to \$38.25 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4, as well as board of review comparables #1, #3 and #4 due to differences from the subject in building size and/or garage amenity. Additionally, the appellant's comparable #2 is a single family dwelling with central air conditioning when compared to the subject's multi-family building.

The Board finds the appellant's comparable #3 and board of review comparable #2 are multi-family buildings, like the subject and are similar to the subject in location, building size and age. However, the Board finds these two comparables have varying degrees of similarity when compared to the subject in age, story height and features, suggesting adjustments would be

required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$77,000 and \$93,161 or \$24.68 and \$27.71 per square foot of gross building area, respectively. The subject's improvement assessment of \$86,496 or \$26.82 per square foot of gross building area is bracketed by the two best comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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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