



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

APPELLANT: Michael Taylor
DOCKET NO.: 23-34136.001-R-1
PARCEL NO.: 14-21-311-055-0000

The parties of record before the Property Tax Appeal Board are Michael Taylor, 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 ***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: \$66,990
IMPR.: \$58,463
TOTAL: \$125,453

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 3,077 square feet of gross building area. The building is approximately 114 years old. Features of the property include a full basement, four full bathrooms, one half bathroom, a fireplace and a 3-car garage. The property has a site with 4,466 square feet of land area and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11¹ 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 #3 is

¹ A class 2-11 property is defined as an "Apartment building with 2 to 6 units, any age."

a class 2-97² property that is improved with a two-story building with 2,974 square feet of building area that is approximately 111 years old. No further descriptive details for this property were provided by the appellant. Comparables #1, #2 and #4 are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,620 to 3,933 square feet of gross building area. The buildings are from 122 to 135 years old. These three comparables each have a full or partial basement and three or four full bathrooms. Two comparables each have an additional half bathroom and two comparables each have either 1.5-car or a 2-car garage. Comparable #2 has central air conditioning and a fireplace. The comparables have improvement assessments that range from \$41,666 to \$64,167 or from \$14.01 to \$19.19 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$49,447 or \$16.07 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 \$139,607. The subject property has an improvement assessment of \$72,617 or \$23.60 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, one of which is located approximately ¼ of a mile from the subject property. Comparable #1 is a class 2-11 two-story multi-family dwelling of masonry exterior construction with 2,404 square feet of building area that is approximately 141 years old. Comparables #2, #3 and #4 are class 2-06³ two-story single family dwellings of masonry exterior construction that range in size from 2,746 to 3,040 and range in age from 118 to 127 years old. The comparables each have a full basement, two of which have finished area. Each comparable has two or three full bathrooms and three comparables each have from one to three additional half bathrooms. Three comparables each have either a 1.5-car or a 2-car garage. Comparable #3 has central air conditioning and a fireplace. The comparables have improvement assessments that range from \$58,125 to \$77,246 or \$24.18 and \$25.41 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 met this burden of proof and a reduction in the subject's assessment is warranted.

² A class 2-97 property is defined as a "Special residential improvements (may apply to condo building in first year of construction before division into individual units)."

³ A class 2-06 property is defined as a "Two-or-more story residence, over 62 years of age, 2,201 to 4,999 square feet."

The parties submitted eight comparable properties for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in property classification and building size. Nevertheless, the Board has given less weight to the appellant's comparable #2 which is 28% larger in building size when compared to the subject. The Board has also given less weight to the appellant's comparable #3 which differs from the subject in classification. Moreover, the appellant did not provide descriptive details for this comparable in order to allow the Board to make a meaningful comparative analysis with the subject. The Board has given reduced weight to the four comparables submitted by the board of review, as board of review comparable #1 is 22% smaller in building size when compared to the subject and comparables #2, #3 and #4 are single family homes when compared to the subject's multi-family design.

The Board finds the appellant's comparables #1 and #4 have the same assessment neighborhood code as the subject and are class 2-11 properties, like the subject. However, the Board these two comparables have varying degrees of similarity when compared to the subject in building size, age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$50,278 and \$53,550 or \$14.75 and \$19.19 per square foot of gross building area. The subject's improvement assessment of \$72,617 or \$23.60 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 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:

May 19, 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

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