



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

APPELLANT: 3239 Southport LLC
DOCKET NO.: 23-34155.001-R-1
PARCEL NO.: 14-20-326-008-0000

The parties of record before the Property Tax Appeal Board are 3239 Southport LLC, 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: \$45,000
IMPR.: \$79,645
TOTAL: \$124,645

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 two improvements situated on one parcel.¹ Improvement #1 is described as three-story multi-family building of masonry exterior construction with 3,728 square feet of gross building area. The building was constructed in 1868 and is approximately 155 years old. Features of the building include a full basement finished with an apartment and four full bathrooms. Improvement #2 is described as a two-story multi-family building of frame exterior construction with 2,220 square feet of gross building area. The building was constructed in 1903 and is approximately 120 years old. The building features a full basement and two full

¹ The board of review disclosed in the "Board of Review - Notes on Appeal" that there are two improvements on the property. The board of review submitted a copy the subject's property characteristic printout described the subject as a class 2-11 property improved with two separate multi-family buildings, which were not reported by nor were they refuted by the appellant. For ease of reference, the Board has numbered the building as improvement #1 and improvement #2.

bathrooms. The property has a site with 3,000 square feet of land area and is located in Chicago, Lake View Township, Cook County.² 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 only Improvement #1 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 or three-story multi-family buildings of frame or masonry exterior construction ranging in size from 3,375 to 3,812 square feet of gross building area. The buildings are from 120 to 140 years old. Each comparable has a full basement that is finished with a recreation room and three or four full bathrooms. Four comparables each have either a one-car or a two-car garage. The comparables have improvement assessments that range from \$16,500 to \$35,090 or from \$4.48 to \$9.21 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,645. The subject property has a combined total improvement assessment of \$79,645 for both Improvement #1 and Improvement #2 or \$13.39 per square foot of gross building area when using the combined total square footage of 5,948 square feet for both buildings.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with three-story buildings of masonry exterior construction ranging in size from 5,093 to 5,542 square feet of gross building area. The buildings are from 26 to 32 years old. The comparables each have a full or partial basement that are finished with either an apartment or a formal recreation room. Each comparable has either four or seven full bathrooms and central air conditioning. Comparable #2 has four additional half bathrooms and comparable #3 has three fireplaces. The comparables have improvement assessments that range from \$73,390 to \$76,923 or from \$13.88 to \$14.41 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The subject's site size is found in the appellant's evidence and was not refuted by the board of review.

The parties submitted eight suggested comparables for the Board's consideration. The Board finds none of the comparables are truly similar to subject, as none have a separate second multi-family building, like the subject. Nonetheless, the comparables have the same assessment neighborhood code as the subject but have varying degrees of similarity in building size, age and features, when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$16,500 to \$76,923 or from \$4.48 to \$14.41 per square foot of gross building area. The subject's improvement assessment of \$79,645 or \$13.39 per square foot of gross building area is greater than the comparables contained in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher overall improvement assessment appears to be logical given it has a separate second multi-family building.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

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