



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

APPELLANT: 2020 W. Armitage Ave. Condominium Association
DOCKET NO.: 23-34181.001-R-2 through 23-34181.005-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 2020 W. Armitage Ave. Condominium Association, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-34181.001-R-2	14-31-139-064-1001	5,632	45,118	\$50,750
23-34181.002-R-2	14-31-139-064-1002	5,632	45,118	\$50,750
23-34181.003-R-2	14-31-139-064-1003	6,115	48,985	\$55,100
23-34181.004-R-2	14-31-139-064-1004	7,402	59,298	\$66,700
23-34181.005-R-2	14-31-139-064-1005	7,402	59,298	\$66,700

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 five parcels, each improved with a residential condominium unit located in a four-story condominium building of brick exterior construction. The building is approximately 2 years old and has a concrete slab foundation. Each unit features central air conditioning, three bedrooms, two bathrooms, a fireplace and a detached garage. The property has a 4,598 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that have the same property classification code as the subject and are located approximately .7 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables sold from March 2022 to September 2023 for prices ranging from \$467,500 to \$499,900.

Based on this evidence the appellant requested the subject's combined total assessment be reduced to \$287,500, which reflects a market value of \$2,875,000 including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant provided a copy of the Cook County Board of Review decision disclosing the final assessment for each parcel that range from \$79,860 to \$104,959, which reflect market values ranging from \$789,860 to \$1,049,590 including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$456,344. The subject's assessment reflects a market value of \$4,563,440, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review also disclosed that no equalization factor was applied in West Chicago Township for tax year 2023.

In support of its contention of the correct assessment the board of review submitted a sales analysis prepared by Katrina Geary, an analyst with the Cook County Board of Review. The analyst provided sales data for one comparable sale that occurred in April 2021 for \$799,000. The analyst determined the subject property has a combined total market value of \$4,565,714.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2022 tax year under Docket No. 22-35970. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the combined total assessment of the subject property to \$290,000 based on the evidence submitted by the parties. The Property Tax Appeal Board also takes notice that general assessment period for West Chicago Township began in 2021 and continues through 2023. Furthermore, the Board finds that the subject property for tax year 2023 is an owner-occupied residence, which was not refuted by the board of review.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Property Tax Appeal Board finds that the combined total assessment as established by the Board for the 2022 tax year of \$290,000 should be carried forward to the 2023 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2022 tax year under Docket No. 22-35970 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$290,000.¹ The record indicates that the subject property are owner-occupied dwellings and that 2022 and 2023 are within the same general assessment period. The record further indicates that no equalization factor was applied in West Chicago Township for the 2023 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

¹ The Property Tax Appeal Board decisions for the 2022 and 2023 tax years are being issued contemporaneously by the Board.

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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