



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

APPELLANT: Al Medina
DOCKET NO.: 23-34738.001-R-1
PARCEL NO.: 16-01-228-005-0000

The parties of record before the Property Tax Appeal Board are Al Medina, 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: \$14,175
IMPR.: \$39,825
TOTAL: \$54,000

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 1.5-story, multi-family building of masonry exterior construction with 1,785 square feet of gross building area and is approximately 133 years old. Features include a full basement, 2 bathrooms, and a 2-car garage. The property has a 3,150 square foot site 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 four equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 1,540 to 2,362 square feet of gross building area. The buildings are either 130 or 135 years old. Each comparable has a concrete slab foundation and 2

or 2.5 bathrooms. Comparable #3 has a 1-car garage. The comparables have improvement assessments ranging from \$30,825 to \$37,825 or from \$14.56 to \$20.02 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,000. The subject property has an improvement assessment of \$39,825 or \$22.31 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 with the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 1,428 to 1,728 square feet of gross building area. The buildings range in age from 132 to 138 years old. The comparables each have a full basement, one of which has finished area. Each comparable has 2.5 or 3.5 bathrooms and a 1-car or a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$36,737 to \$42,392 or from \$24.53 to \$26.75 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 seven suggested comparables for the Board's consideration. The appellant's comparables were accorded diminished weight due to differences from the subject in foundation type and/or garage amenity. The Board also accords diminished weight to board of review comparable #1 which has central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are smaller buildings than the subject but similar in location, design/class, and age with varying degrees of similarity in other features. The two best comparables have improvement assessments of \$36,737 and \$38,306 or \$25.73 and \$26.75 per square foot of gross building area, respectively. The subject property's improvement assessment of \$39,825 or \$22.31 per square foot of gross building area falls above the two best comparables on an overall basis and below them on a per square foot basis which is logical considering the subject's larger size and the accepted real-estate principle of the economies of scale. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's improvement was supported and a reduction 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

Al Medina, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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