



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

APPELLANT: Marshall Brown
DOCKET NO.: 23-36074.001-R-1
PARCEL NO.: 16-11-224-040-0000

The parties of record before the Property Tax Appeal Board are Marshall Brown, the appellant, by attorney Kenneth D. Flaxman, of Attorney & Counsellor at Law 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: \$4,542
IMPR.: \$17,457
TOTAL: \$21,999

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 2-story apartment building of masonry exterior construction with 2,980 square feet of gross building area. The building is 58 years old and features a partial basement.¹ The property has a 3,866 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's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on 12 equity comparables located within the subject's assessment neighborhood and within .35 of a mile of the subject. The comparables consist of 2-story or 3-

¹ The Board finds the property characteristic sheet submitted by the appellant to be the best evidence of the subject's age and features.

story class 2-11 buildings of masonry exterior construction ranging in size from 2,090 to 3,530 square feet of gross building area. The buildings range in age from 107 to 145 years old. Eleven buildings each have a full basement, one comparable has a concrete slab foundation, and nine comparables each have a 1-car, 2-car, or 3-car garage. The comparables have improvement assessments ranging from \$5,447 to \$18,313 or from \$1.86 to \$5.19 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$6,600 or \$2.21 per square foot of gross building area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales.² The sales are located within .4 of a mile of the subject. The comparables consist of 2-story class 2-11 buildings of masonry exterior construction ranging in size from 2,184 to 2,560 square feet of gross building area. The buildings range in age from 115 to 145 years old. Each building has a full basement. The parcels range in size from 2,725 to 4,455 square feet of land area. The comparables sold from May 2019 to August 2023 for prices ranging from \$15,000 to \$80,000 or from \$6.87 to \$32.78 per square foot of gross building area, including land. Based on this evidence, the appellant requested a reduced assessment of \$11,143, for an estimated market value of \$111,430 or \$37.39 per square foot of gross building area, including land, when applying the 10% 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 total assessment for the subject of \$21,999. The subject property has an improvement assessment of \$17,457 or \$5.86 per square foot of gross building area. The subject's assessment reflects a market value of \$219,990 or \$73.82 per square foot of gross building area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparables, two of which are located within the subject's assessment neighborhood and within .25 of a mile of the subject. Comparable #1 is the same property as the appellant's comparable #9. The comparables consist of 2-story class 2-11 buildings of frame and masonry exterior construction ranging in size from 2,710 to 3,214 square feet of gross building area. The buildings are 103 to 133 years old. Two buildings each have a full basement, one comparable has a concrete slab foundation, one comparable has central air conditioning, and each comparable has a 1-car or 2-car garage. The parcels range in size from 3,024 to 4,375 square feet of land area. The comparables have improvement assessments ranging from \$5,446 to \$21,859 or from \$1.86 to \$6.80 per square foot of gross building area. The sales occurred from November 2021 to November 2023 for prices ranging from \$265,000 to \$376,000 or from \$82.45 to \$138.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparable #2 should be disregarded by the Board as it is located in a different neighborhood code than the subject. The appellant also argued that that the board of review's comparables were superior to the subject in condition.

² For ease of reference, the sales have been renumbered as comparables #13 through #17.

Conclusion of Law

The taxpayer contends, in part, 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 a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board finds that the parties' comparables are not truly similar to the subject due to differences from the subject of approximately 45 to 87 years of age. Nevertheless, the Board has given reduced weight to the appellant's comparables #1 through #6 and #12, as well as the board of review's comparable #3, which differ from the subject in building size and/or foundation. The Board finds the parties' remaining comparables, including the shared comparable, are similar to the subject in age, building size, and some features. These comparables have improvement assessments that range from \$5,447 to \$21,859 or from \$1.86 to \$6.80 per square foot of gross building area. The subject's improvement assessment of \$17,457 or \$5.86 per square foot of gross building area falls within the range established by the best comparables in this record and appears to be well supported given the subject's significantly newer building. 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.

The appellant also 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 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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #13, #14, and #17, as well as the board of review's sale #1, which sold from May 2019 to November 2021, less proximate to the January 1, 2023 assessment date at issue. The Board finds the parties' remaining comparables sold proximate to the assessment date at issue and have varying degrees of similarity to the subject in age, building size, and features. These comparables sold from June 2022 to November 2023 for prices ranging from \$15,000 to \$376,000 or from \$6.87 to \$138.75 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$219,990 or \$73.82 per square foot of gross building area, including land, which falls within the range established by the best comparable sales in this record and appears to be well supported given the subject's significantly newer building. Based on this evidence and after considering adjustments to the best comparables for

differences when compared to 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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