



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

APPELLANT: Nicholas Kelsey
DOCKET NO.: 23-36347.001-R-1
PARCEL NO.: 14-20-421-035-0000

The parties of record before the Property Tax Appeal Board are Nicholas Kelsey, 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: \$55,800
IMPR.: \$51,518
TOTAL: \$107,318

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 three-story multi-family building of masonry exterior construction with 3,672 square feet of gross building area. The building is approximately 123 years old. Features of the building include a full basement,¹ three bathrooms and a two-car garage. The property has a site with 3,720 square feet of land area and is located in Chicago, Lake View 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 five equity comparables that have the same assessment neighborhood code as the subject. The comparables

¹ The parties differ as to the description of the subject's basement. The appellant reported the basement is finished with a recreation room, while the board of review reported an unfinished basement.

are class 2-11 properties that are improved with two-story or three-story multi-family buildings of frame or masonry exterior construction ranging in size from 3,375 to 3,853 square feet of gross building area. The buildings are from 111 to 140 years old. The comparables each have a full basement with finished area and three or four bathrooms. Two comparables each have a two-car garage. The comparables have improvement assessments that range from \$27,000 to \$38,048 or from \$8.00 to \$9.87 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$33,819 or \$9.21 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 \$107,318. The subject property has an improvement assessment of \$51,518 or \$14.03 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 and are located within the same block or approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with three-story multi-family buildings of masonry exterior construction ranging in size from 3,747 to 4,233 square feet of gross building area. The buildings are 114 or 127 years old. The comparables each have basement, two of which have a full basement. Each comparable has three or four bathrooms. Comparable #1 has central air conditioning and comparable #4 has a two-car garage. The comparables have improvement assessments that range from \$57,142 to \$85,140 or from \$14.66 to \$22.19 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.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #3, #4 and #5, as well as board of review comparables #1, #2 and #3 due to their lack of a garage, a feature of the subject and/or they have a dissimilar two-story design, when compared to the subject's three-story design. Additionally, board of review comparable #1 has central air conditioning, unlike the subject and board of review comparable #3 has a considerably larger building size when compared to the subject.

The Board finds the appellant's comparables #1 and #2, along with board of review comparable #4 have the same assessment neighborhood code as the subject are similar to the subject building in design, age and many features. However, the appellant's comparables #1 and #2 are 8% smaller in building size when compared to the subject, while board of review comparable #4 is

9% larger in building size when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$27,000 to \$58,537 or from \$8.00 to \$14.66 per square foot of gross building area. The subject's improvement assessment of \$51,518 or \$14.03 per square foot of gross building area falls within the range established by the best comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

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:

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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