FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: The Alcove Townhome Association
DOCKET NO.: 23-36590.001-R-2 through 23-36590.012-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Alcove Townhome Association, the appellant(s), by attorney Michael R. O'Malley, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-36590.001-R-2	17-06-235-153-0000	3,030	110,000	$113,030
23-36590.002-R-2	17-06-235-154-0000	3,182	110,000	$113,182
23-36590.003-R-2	17-06-235-155-0000	2,842	102,000	$104,842
23-36590.004-R-2	17-06-235-156-0000	2,867	102,000	$104,867
23-36590.005-R-2	17-06-235-157-0000	2,902	102,000	$104,902
23-36590.006-R-2	17-06-235-158-0000	3,605	117,500	$121,105
23-36590.008-R-2	17-06-235-161-0000	3,182	102,000	$105,182
23-36590.009-R-2	17-06-235-162-0000	3,200	102,000	$105,200
23-36590.010-R-2	17-06-235-163-0000	3,235	102,000	$105,235
23-36590.011-R-2	17-06-235-164-0000	3,287	102,000	$105,287
23-36590.012-R-2	17-06-235-165-0000	3,832	102,000	$105,832

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 11 parcels of land with each parcel improved with an approximately two-year-old, three-story, frame and masonry, attached, single-family dwellings[1]. These dwellings vary in square foot of living area with four containing 2,536 square feet, four containing 2,625 square feet, two containing 3,113 square feet, and one containing 3,375 square feet of living area. The property is located Chicago, West Township and is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted five equity comparables. The appellant failed to provide the location of these comparables in proximity to the subject. These comparables are described as three-story, masonry, attached, single-family dwellings. They ranged: in age from 11 to 27 years; in size from 2,513 to 2,688 square feet of building area; and in improvement assessment from $22.32 to $35.35 per square foot of building area. The petition discloses the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $113,030. The improvement assessment ranged from $102,000 to $117,500 or from $35.34 to $49.47 per square foot of building area.

In support of the current assessment, the board of review submitted four comparables located within one-quarter mile of the subject. These comparables are described as two-story, masonry and frame, attached, single-family dwellings. They ranged: in age from 22 to 30 years; in size from 1,145 to 1,401 square feet of building area; and in improvement assessments from $39.64 to $41.55 per square foot of building area. In addition, the board of review submitted a letter arguing that the subject units are only two years old and all recently sold. It argued that the appellant's uniformity argument is disingenuous because the comparables used are all 20 years older than the subject and, therefore, not comparable. It asserted that there were no comparables in the neighborhood that compared in age to the subject and asserted that all the comparables, including the board of review's comparables, were irrelevant as comparables due to there age.

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 best evidence of assessment equity to be the appellant's comparables for size and the board of review's comparables for location. These comparables had improvement assessments from $22.32 to $41.55 per square foot of building area. In comparison the subject's

[1] The appellant originally appealed 12 parcels but withdrew parcel ending in -159-0000 during the appeal process.

improvement assessments range from $35.34 to $49.47 per square foot of building area which reflects all but one property within the range of the best comparables in this record. The Board further finds that the subject is significantly new than all the comparables and is superior to the comparables for this characteristic. Based on this record and after making adjustments to the comparables for pertinent characteristics, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's improvements 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:

C E R T I F I C A T I O N

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: September 15, 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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