



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

APPELLANT: Michael Joy
DOCKET NO.: 23-44498.001-R-1 through 23-44498.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Joy, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-44498.001-R-1	15-21-100-018-0000	1,767	22,322	\$24,089
23-44498.002-R-1	15-21-100-019-0000	1,767	22,322	\$24,089
23-44498.003-R-1	15-21-100-020-0000	1,767	22,998	\$24,765

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 three parcels that are improved with a two-story mixed-use commercial and residential building of masonry exterior construction with 7,516 square feet of gross building area. The building is approximately 54 years old. Features of the building include a full basement, central air conditioning and 2½ bathrooms.¹ The property is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-12 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

¹ The board of review disclosed the subject building has 2½ bathrooms, which was not refuted by the appellant.

comparables that have the same assessment neighborhood code as the subject property. One comparable is located in Hillside and four comparables are located in Westchester. The comparables are class 2-12 properties that are improved with two-story mixed-use commercial and residential buildings of masonry exterior construction ranging in size from 2,704 to 5,196 square feet of gross building area. The buildings are from 60 to 93 years old. The comparables each have a full basement, one of which is finished with an apartment. Each comparable has 3 or 4 bathrooms, three comparables have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$21,774 to \$38,243 or from \$5.55 to \$8.08 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$54,942 or \$7.31 per square foot of gross building area.

The board of review submitted a separate "Board of Review Notes on Appeal" for each parcel under appeal. The subject property has a combined total assessment of \$72,943. The subject has an improvement assessment of \$67,642 or \$9.00 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in Chicago, where the board of review's comparable #4 is a duplicate of its comparable #1. The comparables are class 2-12 properties that are improved with three-story mixed-use commercial and residential buildings of masonry exterior construction ranging in size from 3,061 to 5,615 square feet of gross building area. The buildings are from 3 to 24 years old. One comparable has a concrete slab foundation and two comparables each have a full or partial basement and either 3, 3½ or 4½ bathrooms. Two comparables have central air conditioning and either a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$87,361 to \$160,027 or \$28.50 and \$28.54 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 seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4 due to their significantly older building ages, when compared to the subject and/or they are located in a different city. The Board has given reduced weight to the three board of review comparables due to differences from the subject in location, design and age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #5 which are overall most similar to the subject in location and design. However, the

buildings are either 6 or 10 years older than the subject, 48% or 64% smaller than the subject and two comparables have no central air conditioning, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$21,774 to \$28,663 or from \$5.55 to \$8.08 per square foot of gross building area. The subject's improvement assessment of \$67,642 or \$9.00 per square foot of gross building area falls above the range established by the best comparables in the record, which appears to be logical given the subject's superior age, substantially larger building size and/or central air conditioning feature. 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.

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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