



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

APPELLANT: T3 Properties Series Thomas McCarthy  
DOCKET NO.: 23-45209.001-R-1 through 23-45209.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are T3 Properties Series Thomas McCarthy, the appellant, by attorney Kelly J. Keeling, of KBC Law Group 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 **A Reduction** 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
23-45209.001-R-1	15-11-304-007-0000	1,815	17,004	\$18,819
23-45209.002-R-1	15-11-304-017-0000	1,673	19,470	\$21,143

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 two parcels improved with a 2-story multi-family building of masonry exterior construction with 5,594 square feet of gross building area. The building is approximately 65 years old and features a basement with finished area.<sup>1</sup> The property has an approximately 6,343 square foot site and is located in Maywood, Proviso 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, three of which are located in the same assessment neighborhood code as the

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<sup>1</sup> The Board finds the best description of the subject basement was presented in the board of review grid analysis which was not refuted by the appellant.

subject property. The comparables are improved with 2-story class 2-11 multi-family buildings of masonry exterior construction ranging in size from 5,380 to 5,920 square feet of building area. The properties range in age from 58 to 98 years old. Each comparable has a basement with "full" reported in the finished basement line of the grid. The comparables have improvement assessments ranging from \$35,343 to \$40,122 or from \$6.04 to \$6.94 per square foot of building area. Based on this evidence, the appellant requested the subject's combined improvement assessment be reduced to \$36,474 or \$6.52 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject's two parcels. The appellant's submitted a copy of the "Cook County Board of Review" final decision which disclosed the subject has a combined total assessment of \$45,998. The subject has a total improvement assessment of \$42,510 or \$7.60 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 located in the same assessment neighborhood code as the subject property, where board of review comparable #1 is the subject's second parcel. The board of review comparables #2, #3 and #4 are improved with 2-story or 3-story class 2-11 multi-family buildings of masonry or stucco exterior construction ranging in size from 3,071 to 5,250 square feet of building area. The properties range in age from 97 to 130 years old. Each comparable has a basement, with one comparable having finished area. One comparable has a fireplace and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$27,189 to \$42,101 or from \$8.02 to \$8.85 per square foot of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables which are less similar to the subject in age and/or building size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 which are more similar to the subject in age, building size and other features. These comparables have improvement assessments ranging from \$35,343 to \$40,122 or from \$6.04 to \$6.94 per square foot of building area. The subject's combined improvement assessment of \$42,510 or \$7.60 per square foot of building area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is 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:

April 21, 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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