



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

APPELLANT: 6045 N Talman Ave Condominium Association
DOCKET NO.: 23-45608.001-R-1 through 23-45608.017-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 6045 N Talman Ave Condominium 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
23-45608.001-R-1	13-01-227-039-1001	843	5,816	\$6,659
23-45608.002-R-1	13-01-227-039-1002	1,444	9,966	\$11,410
23-45608.003-R-1	13-01-227-039-1003	1,565	10,797	\$12,362
23-45608.004-R-1	13-01-227-039-1004	1,605	11,074	\$12,679
23-45608.005-R-1	13-01-227-039-1005	1,685	11,628	\$13,313
23-45608.006-R-1	13-01-227-039-1006	1,565	10,797	\$12,362
23-45608.007-R-1	13-01-227-039-1007	1,605	11,074	\$12,679
23-45608.008-R-1	13-01-227-039-1008	1,686	11,627	\$13,313
23-45608.009-R-1	13-01-227-039-1009	1,324	9,135	\$10,459
23-45608.010-R-1	13-01-227-039-1010	1,445	9,331	\$10,776
23-45608.011-R-1	13-01-227-039-1011	1,445	9,963	\$11,408
23-45608.012-R-1	13-01-227-039-1012	1,324	9,135	\$10,459
23-45608.013-R-1	13-01-227-039-1013	1,365	9,411	\$10,776
23-45608.014-R-1	13-01-227-039-1014	1,445	9,963	\$11,408
23-45608.015-R-1	13-01-227-039-1015	1,397	9,638	\$11,035
23-45608.016-R-1	13-01-227-039-1016	1,445	9,963	\$11,408
23-45608.017-R-1	13-01-227-039-1017	1,525	10,517	\$12,042

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 17 approximately 94-year-old condominium dwellings located in the same building with 1,100 square feet of living area of masonry construction. Features of the condominiums include central air conditioning and one bathroom. The overall complex has an 8,212 square foot site and is located in Chicago, Jefferson Township, Cook County. The subjects are each classified as class 2-99 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located within the same overall complex as the subject. The comparables are 94-year-old class 2-99 condominium residences with masonry construction. The comparables were sold between November 2020 and May 2023 for sale prices between \$90,000 and \$165,000. The comparables have sale prices per square foot between \$81.82 and \$150.00. The appellant is requesting a total assessment for all units of \$176,385.

In support of its contention of the correct assessment the board of review submitted a condominium analysis regarding recent sales in the 17-unit building the subject property is located in. Per the analysis, four condominiums have had sales between November 2020 and May 2023 that totaled \$2,075,118. The board of review stated that those sold units have a 24.6% ownership interest in the building and the total assessed value of all units would then be \$2,075,118, which is above the current assessed value. The board of review is requesting that the current assessment be confirmed based on this analysis.

Conclusion of Law

The appellant 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 Board finds the best evidence of market value to be the condominium analysis of the board of review. The appellant failed to meet its burden in this matter because it is attempting to mass appeal 17 condominiums in the same unit yet wants to pick and choose assessment values based on more remote sales, whereas the board of review's approach holistically accounts for rising values of the entire condominium units. Also, in its request for relief, the appellant subtracts an unexplained and unsupported 15% personality fee, which is not supported by the Property Tax Code or any caselaw, and appears to be the entire basis for the reduction the appellant is seeking. Based on this evidence 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

6045 N Talman Ave Condominium Association, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602