



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

APPELLANT: Wabash Homeowners Association INC  
DOCKET NO.: 23-46044.001-R-2 through 23-46044.013-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wabash Homeowners Association INC, the appellant(s), 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
23-46044.001-R-2	17-22-106-098-0000	13,258	26,215	\$39,473
23-46044.002-R-2	17-22-106-100-0000	13,034	30,155	\$43,189
23-46044.003-R-2	17-22-106-101-0000	12,390	26,215	\$38,605
23-46044.004-R-2	17-22-106-102-0000	13,440	26,225	\$39,665
23-46044.005-R-2	17-22-106-103-0000	13,454	26,215	\$39,669
23-46044.006-R-2	17-22-106-104-0000	13,398	26,215	\$39,613
23-46044.007-R-2	17-22-106-105-0000	13,090	32,537	\$45,627
23-46044.008-R-2	17-22-106-106-0000	12,684	32,537	\$45,221
23-46044.009-R-2	17-22-106-107-0000	12,306	32,537	\$44,843
23-46044.010-R-2	17-22-106-108-0000	13,146	32,537	\$45,683
23-46044.011-R-2	17-22-106-109-0000	12,670	30,155	\$42,825
23-46044.012-R-2	17-22-106-110-0000	10,458	30,155	\$40,613
23-46044.013-R-2	17-22-106-111-0000	15,218	32,537	\$47,755

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 13 approximately 17-year-old townhouse units with masonry construction. The units are identified as PIN# 17-22,106-098-0000, and PIN #17-22-106-100-0000 through 111-0000. Five of the units (PIN# 17-22-106-098, 101-104) have 1,783 square feet of living area. Three of the units (PIN#100, 109, 111) have 2,051 square feet of living area. Four of the units (PIN #105 through 108) have 2,213 square feet of living area. Features of the townhomes include a full basement, central air conditioning, and a fireplace. The units are located in Chicago, South Chicago Township, Cook County. The subjects are classified as class 2-95 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. For townhomes with PIN #'s 17-22-106-098, 101-104, in support of this argument the appellant submitted information on five equity comparables. These units have improvement assessments of \$57,742, \$53,610, \$52,560, \$52,546, and \$52,602. These units have improvement assessments per square foot of \$32.38, \$30.06, \$29.47, \$29.47, and \$29.50 per square foot. The appellant did not state the distance of the comparables to the subject but indicated they are located in the same general neighborhood. The comparables are class 2-95 properties. The comparables have between 1,735 and 2,146 square feet of living area and have improvement assessments between \$14.03 and \$15.37 per square foot of living area.

For townhomes with PIN #'s 17-22-106-100, 109, 111, in support of this argument the appellant submitted information on five equity comparables. These units have improvement assessments of \$49,521, \$47,071, and \$48,042. These units have improvement assessments per square foot of \$24.14, \$22.95, and \$23.42 per square foot. The appellant did not state the distance of the comparables to the subject but indicated they are located in the same general neighborhood. The comparables are class 2-95 properties. The comparables have between 1,735 and 2,146 square feet of living area and have improvement assessments between \$14.03 and \$15.37 per square foot of living area.

For townhomes with PIN #'s 17-22-106-105, 106-108, in support of this argument the appellant submitted information on five equity comparables. These units have improvement assessments of \$51,307, \$51,714, \$52,006, \$51,252 and \$49,181. These units have improvement assessments per square foot of \$23.18, \$23.36, \$23.50, \$23.15 and \$22.22 per square foot. The appellant did not state the distance of the comparables to the subject but indicated they are located in the same general neighborhood. The comparables are class 2-95 properties. The comparables have between 1,735 and 2,146 square feet of living area and have improvement assessments between \$14.03 and \$15.37 per square foot of living area.

The county board of review submitted its "Board of Review Notes on Appeal". The board of review submitted evidence for consideration of this appeal, but the evidence is illegible, and any submitted data could not be considered by the Board. The board of review is requesting that the current assessment be confirmed.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not fewer 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity for each of the townhouse units to be appellant's comparables #1, #2, #3, #4 and #5. As stated above, the board of review's evidence was illegible and could not be considered. The best comparables had improvement assessments that ranged from \$14.03 to \$15.37 per square foot of living area. The subject's improvement assessment of each of the units stated above per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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.



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Chairman



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Member

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Member



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Member



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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: June 16, 2026



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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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