



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

APPELLANT: Jonathan Medow  
DOCKET NO.: 23-46275.001-R-1  
PARCEL NO.: 14-33-301-088-0000

The parties of record before the Property Tax Appeal Board are Jonathan Medow, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. in Chicago; and the Cook County Board of Review.

Prior to the hearing, the parties reached an agreement regarding the correct assessment of the subject property. The agreed-upon assessment was consistent with the existing assessed valuation. This assessment agreement was presented to and considered by the Property Tax Appeal Board<sup>1</sup>.

The Property Tax Appeal Board, after reviewing the record and considering the evidence submitted, finds that it has jurisdiction over the parties and the subject matter of this Cook County appeal. The Board further finds that the agreement of the parties is proper. Accordingly, the Board determines that the correct assessed valuation of the property for tax year 2023 shall remain unchanged from the assessment established by the Cook County Board of Review, which is:

**LAND:** \$43,550  
**IMPR:** \$175,774  
**TOTAL:** \$219,324

Subject only to the State multiplier as applicable.

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<sup>1</sup> Both the appellant and the board of review were notified that the agreed assessment mount would result in a no change. A modified agreement was not submitted by the parties nor was the appeal withdrawn by the appellant.

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: June 16, 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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Property Tax Appeal Board  
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APPELLANT

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