



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

APPELLANT: 3301-09 S. Michigan Condo. Assoc.  
DOCKET NO.: 23-48563.001-R-2 through 23-48563.006-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 3301-09 S. Michigan Condo. Assoc., the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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>
23-48563.001-R-2	17-34-116-044-1001	4,713	10,957	\$15,670
23-48563.002-R-2	17-34-116-044-1002	3,626	8,350	\$11,976
23-48563.003-R-2	17-34-116-044-1003	3,871	9,036	\$12,907
23-48563.004-R-2	17-34-116-044-1004	4,713	10,957	\$15,670
23-48563.005-R-2	17-34-116-044-1005	3,626	8,350	\$11,976
23-48563.006-R-2	17-34-116-044-1006	3,871	9,036	\$12,907

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 six units in a condominium dwelling in 3301-3303 S. Michigan, with 11,356 of total square feet of living area. Unit 1 of 3301 S. Michigan has 2,192 square feet of living area. Unit 2 has 1,686 square feet of living area. Unit 3 has 1,800 square feet of living area. Unit 1 of 3303 S. Michigan Avenue has 2,192 square feet of living area. Unit 2 has 1,686 square feet of living area. Unit 3 has 1,800 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement and central air conditioning. The property has a 6,978 square foot site and is located in Chicago, South Chicago Township,

Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The average assessment per square foot of each of the units is \$13.92. In support of this argument the appellant submitted information on five equity comparables. The comparables are located next door to the subject property. The comparables are 17-year-old condominium units with masonry construction. The comparables have between 1,686 and 2,192 square feet of living area and have improvement assessments between \$4.95 and \$5.02 per square foot of living area. The appellant is requesting a total assessment of \$81,106.

In support of its contention of the correct assessment the board of review submitted a condominium analysis regarding recent sales in the six-unit building the subject property is located in. Per the analysis, three condominiums have had sales between November 2020 and February 2022 that totaled \$752,500. The board of review stated that those sold units have a 38.6% ownership interest in the building and the total assessed value of all units would then be \$1,949,482. The board of review is requesting that the current assessment be confirmed based on this analysis.

### **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 to be appellant's comparables #1, #2, #3, #4, and #5. The board of review’s condominium analysis was not persuasive especially considering the appellant’s comparables are nearly identical condominium buildings and units located on the same block as the subject. These comparables had improvement assessments that ranged from \$4.95 to \$5.02 per square foot of living area. The subject's improvement assessment of each of the units of the subject is above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate

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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.



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

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

APPELLANT

3301-09 S. Michigan Condo. Assoc., by attorney:  
Anthony M. Farace  
Amari & Locallo  
734 North Wells Street  
Chicago, IL 60654

COUNTY

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