FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthews Development Corporation
DOCKET NO.: 23-49499.001-R-1
PARCEL NO.: 13-21-109-016-0000

The parties of record before the Property Tax Appeal Board are Matthews Development Corporation, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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:

LAND:	$10,080
IMPR.:	$25,969
TOTAL:	$36,049

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 a 1.7-story dwelling of frame and masonry exterior construction with 1,938 square feet of living area. The dwelling is approximately 104 years old. Features include a full basement, central air conditioning, and a 2-car garage. The property has a 3,600 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 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 located within the subject's assessment neighborhood. However, the appellant did not disclose the proximity of the comparables to the subject. The comparables are improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,120 to 2,020 square feet of living area. Three of these comparables are classified as class 2-04 properties. The homes range in age from 99 to 102 years old. The appellant did not disclose the foundation types and finished basement areas, if any, for the comparables. Two comparables each have central air conditioning. Each comparable has a 2-car garage. The comparables have improvement assessments ranging from $16,416 to $21,961 or from $8.64 to $17.63 per square foot of living area.

Counsel for the appellant submitted an analysis prepared by board of review analyst Matthew Smarjesse which purports to support a reduction in the subject's total assessment to $31,572. Based on this evidence, the appellant requested that the improvement assessment be reduced to $21,492.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,049. The subject property has an improvement assessment of $25,969 or $13.40 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,289 to 2,364 square feet of living area. The homes range in age from 95 to 103 years old. Each comparable has a full basement, central air conditioning, and a 2-car or a 2.5-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from $28,668 to $38,338 or from $12.13 to $16.75 per square foot of living area. The board of review asserts the assessed values per square foot for the submitted comparables support the subject's 2023 assessed value as equitable.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration, none of which are reported to be 1.7-story dwellings like the subject. The parties' comparables have varying degrees of similarity to the subject in property characteristics, and the Board finds none of the parties' comparables are truly similar to the subject. The parties' comparables would require appropriate adjustments for differences, when compared to the subject, to make them more equivalent to the subject. The parties' comparables have improvement assessments ranging from $16,416 to $38,338 or from $8.64 to $16.75 per square foot of living area. The subject's improvement assessment of $25,969 or $13.40 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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: July 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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