



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

APPELLANT: Thomas McCarthy, T 3 Properties Series LLC, 2135 Series  
DOCKET NO.: 23-50714.001-R-1 through 23-50714.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thomas McCarthy, T 3 Properties Series LLC, 2135 Series, the appellant, by attorney Kelly J. Keeling of KBC Law Group 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
23-50714.001-R-1	15-15-425-014-0000	1,890	19,610	\$21,500
23-50714.002-R-1	15-15-425-015-0000	1,890	19,610	\$21,500

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 two parcels that are improved with a two-story multi-family building of masonry exterior construction with 4,250 square feet of gross building area. The building is approximately 59 years old. Features of the building include a full basement that is finished with an apartment and six bathrooms.<sup>1</sup> The property has a site with a combined total of 6,300 square feet of land area and is located in Broadview, Proviso Township, Cook County.<sup>2</sup> The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The board of review disclosed the subject building has a basement that is finished with an apartment, which was not reported by nor was it refuted by the appellant.

<sup>2</sup> The Board finds the best description of the subject's site size was provided by the appellant.

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 that have the same assessment neighborhood code and are located within .3 of a mile from the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction with 4,148 or 4,150 square feet of gross building area. The buildings are from 57 to 59 years old. The comparables each have a full basement and six bathrooms. Comparable #4 has a 2-car garage. The comparables have improvement assessments that range from \$33,707 to \$38,220 or from \$8.12 to \$9.21 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$37,018 or \$8.71 per square foot of gross building area.

The appellant provided the Cook County Board of Review decision for both parcels disclosing a total combined assessment for the subject of \$43,000. The subject has an improvement assessment of \$39,220 or \$9.23 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and are located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 3,812 to 4,442 square feet of gross building area. The buildings are 60 or 61 years old. One comparable has a concrete slab foundation and three comparables each have a basement that is finished with either an apartment or a formal recreation room. Each comparable has either four, five or six bathrooms. The comparables have improvement assessments that range from \$37,002 to \$40,750 or from \$8.40 to \$9.99 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #4, which has a garage, unlike the subject. The Board has given reduced weight to board of review comparable #2 and #3 due to differences from the subject in dwelling size and foundation type, respectively.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3, along with board of review comparables #1 and #4, which are similar to the subject in location, building size, design, age and some features. The comparables have improvement

assessments that range from \$33,707 to \$40,750 or from \$8.12 to \$9.99 per square foot of gross building area. The subject's improvement assessment of \$39,220 or \$9.23 per square foot of gross building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from 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: \_\_\_\_\_

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:

April 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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