



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

APPELLANT: Steven Dye
DOCKET NO.: 23-56299.001-R-1
PARCEL NO.: 14-28-302-030-0000

The parties of record before the Property Tax Appeal Board are Steven Dye, the appellant, 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:

LAND: \$39,750
IMPR.: \$35,284
TOTAL: \$75,034

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2021 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 three-story multi-family building of frame and masonry exterior construction with 2,970 square feet of gross building area. The building is approximately 148 years old. Features of the property include four full bathrooms, a fireplace and a two-car garage.¹ The property has a site with 2,650 square feet of land area and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 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 five equity

¹ The parties differ as to the description of the subject building's foundation. The appellant reported the subject building has a full basement that is finished with an apartment, while the board of review reported the subject building has a concrete slab foundation.

comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties that are improved with two-story or three-story multi-family buildings of frame exterior construction ranging in size from 3,024 to 3,392 square feet of gross building area. The buildings are from 133 to 142 years old. The comparables each have a full basement, four of which have finished area. Each comparable has from three to six full bathrooms, four comparables have central air conditioning and two comparables each have a two-car garage. The comparables have improvement assessments that range from \$35,840 to \$39,120 or from \$11.53 to \$11.88 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,195 or \$11.85 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,000. The subject property has an improvement assessment of \$49,250 or \$16.58 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within the same block or approximately ¼ of a mile from the subject, two of which are also along the same street as the subject property. The comparables are class 2-11 properties improved with two-story or three-story multi-family buildings of frame or masonry exterior construction ranging in size from 2,288 to 3,408 square feet of gross building area. The buildings are from 133 to 141 years old. Each comparable has a full basement and three full bathrooms. Two comparables each have a two-car garage. The comparables have improvement assessments that range from \$38,999 to \$88,250 or from \$13.45 to \$25.89 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4, as well as the comparables submitted by the board of review which differ from the subject in building size and/or story height.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #5, which are similar to the subject in location, building size, design, age and some features. These two comparables have improvement assessments of \$37,500 and \$37,856 or \$11.72 and \$11.88 per square foot of gross building area, respectively. The subject's improvement

assessment of \$49,250 or \$16.58 per square foot of gross building area falls above the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. 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 warranted.

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:

May 19, 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

Steven Dye, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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