



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

APPELLANT: Nancy Guigle  
DOCKET NO.: 23-56304.001-R-1  
PARCEL NO.: 14-28-116-021-0000

The parties of record before the Property Tax Appeal Board are Nancy Guigle, 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:** \$98,010  
**IMPR.:** \$108,368  
**TOTAL:** \$206,378

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 masonry exterior construction with 7,347 square feet of gross building area. The building is approximately 133 years old. Features of the property include a full basement and six full bathrooms.<sup>1</sup> The property has a site with 6,534 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 comparables that have the same assessment neighborhood code as the subject. The comparables

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<sup>1</sup> The parties differ as to the description of the subject's basement. The appellant reported the subject's basement is finished with a recreation room, while the board of review reported the subject's basement is unfinished.

are class 2-11 properties that are improved with three-story multi-family buildings of masonry exterior construction ranging in size from 6,660 to 7,943 square feet of gross building area. The buildings are from 120 to 127 years old. The comparables each have a full basement, four of which have finished area. Each comparable has from four to six full bathrooms, one comparable has central air conditioning, one comparable has a fireplace and two comparables each have a two-car garage. The comparables have improvement assessments that range from \$75,370 to \$117,320 or from \$11.17 to \$14.91 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$106,164 or \$14.45 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 \$244,288. The subject property has an improvement assessment of \$146,278 or \$19.91 per square foot of gross building area. The board of review revealed that 2021 was the first year of the general assessment cycle for the subject property. In the Notes on Appeal, the board of review argued that the subject property is not eligible for a direct appeal and further asserted the subject was not appealed through the board of review for the 2023 tax year. The subject property is not owner occupied. The board of review did not provide any other evidence in support of its 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.

As an initial matter, the Board finds the board of review's argument that the subject property is not entitled to a direct appeal is without merit. The Board finds Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 board of appeals 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 9-215 through 9-225 of the Code, 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 the subsequent year or years directly to the Property Tax Appeal Board.

The Board finds the board of review disclosed that the 2021 and 2023 tax years are within the same general assessment period. The record also indicates the appellant timely filed a direct appeal from a favorable decision by the Property Tax Appeal Board for the 2021 tax year under

docket number 21-37639. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties.

As to the appellant's inequity argument, the Board finds the only evidence of assessment equity are the five comparables submitted by the appellant. The Board has given less weight to the appellant's comparables #2 and #4 which feature garages and/or central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #5, which are similar to the subject in location, building size, design, age and some features. These three comparables have improvement assessments that range from \$75,370 to \$99,301 or from \$11.17 to \$14.91 per square foot of gross building area. The subject's improvement assessment of \$146,278 or \$19.91 per square foot of gross building area falls above the range established by the 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

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