



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

APPELLANT: Brandon Moulton  
DOCKET NO.: 23-56401.001-R-1  
PARCEL NO.: 16-01-220-016-0000

The parties of record before the Property Tax Appeal Board are Brandon Moulton, the appellant(s), 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 **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:** \$14,175  
**IMPR.:** \$84,438  
**TOTAL:** \$98,613

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 parcel is improved with two structures. The first structure, improvement #1 (apartment building) consists of a 2-story, multi-unit apartment building of masonry construction with 2,719 square feet of gross building area which is approximately 122 years old. The subject features three full baths and a basement finished with an apartment. The second structure, improvement #2 (coach house) consists of a 2-story residential dwelling of frame construction with 1,596 square feet of living area which is approximately 128 years old built on a concrete slab foundation. The property has a 2,650 square foot site and is located in Chicago, West Chicago Township, Cook County. The structures are classified as class 2-11 & class 2-05 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to both improvements as the basis of the appeal. In support of this argument, the appellant submitted information on ten equity comparables located within the same assessment neighborhood code as the subject property. Comparables #1 through #5 are described as 2-story, class 2-11 apartment buildings of frame or masonry construction ranging in size from 2,448 to 2,952 square feet of living area and ranging in age from 106 to 134 years old. Each comparable has 2 or 3 baths and a full basement finished with either an apartment or formal recreation room. Four comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$19,167 to \$30,875 or from \$7.83 to \$10.46 per square foot of gross building area.

Comparables #6 through #10 are described as 2-story, class 2-05 dwellings of frame or masonry construction ranging in size from 1,512 to 1,755 square feet of living area and ranging in age from 129 to 136 years old. Each comparable has one or two full baths; four comparables have a full basement finished with either an apartment or a formal recreation room; two comparables have a 2-car or 3-car garage; and one comparable has a fireplace. The comparables have improvement assessments ranging from \$24,407 to \$37,825 or from \$15.51 to \$23.76 per square foot of living area.

Appellant disclosed that this is not an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the apartment building's improvement assessment to \$26,864 and coach house's improvement assessment to \$33,308.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$98,613. The board of review disclosed that the subjects two structures have a combined improvement assessment of \$84,438. The board of review did allocate in the Notes on Appeal separate improvement assessments for apartment building and the coach house. The board of review asserts that improvement #1, the apartment building, had an allocated improvement assessment of \$38,825 or \$14.28 per square foot of living area. The board of review asserts that improvement #2, the coach house, has an allocated improvement assessment of \$45,613 or \$28.58 per square foot of living area. In support of its contention of the correct assessment of improvement #1, the apartment building, the board of review submitted information on three class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within  $\frac{1}{4}$  of a mile radius of the subject. The improvements ranged: in age from 14 to 110 years; in size from 2,610 to 2,790 square feet of living area; and in improvement assessment from \$16.45 to \$17.01 per square foot of living area. In support of its contention of the correct assessment for improvement #2, the coach house, the board of review submitted information on three class 2-05 equity comparable properties with varying degrees of similarities to the subject which are located within the same neighborhood code as the subject including one within a  $\frac{1}{4}$ -mile. The improvements ranged: in age from 113 to 133 years; in size from 1,600 to 1,863 square feet of living area; and in improvement assessment from \$29.41 to \$35.57 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity with respect to both improvements 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 with regard to improvements #1 or #2 and, therefore, a reduction in the assessments of improvements #1 and #2 is not warranted.

With regard to improvement #1, the apartment building, the parties submitted eight equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5 and board of review's comparable #2. These comparables were similar to the subject in age, size, and full basement. These comparables were similar to the subject and had improvement assessments from \$7.82 to \$16.45 per square foot of living area. The improvement assessment for the subject apartment building of \$14.28 per square foot of living area falls within the range established by the best comparable properties in this record. The Board finds that with respect to improvement #1, the apartment building, the appellant did not meet the burden of proof of assessment inequity by clear and convincing evidence and a reduction in the assessment for that improvement is not warranted.

With regard to improvement #2, the coach house, the parties submitted nine equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #4, and #5 and board of review's comparable #2. These comparables were similar to the subject in age, size, and no central air conditioning. These comparable properties were similar to the subject and had improvement assessments from \$15.51 to \$29.41 per square foot of living area. The subject's assessment of \$28.58 per square foot of living area falls within the range established by the best comparable properties in this record. The Board finds that with respect to improvement #2, the coach house, the appellant did not meet the burden of proof of assessment inequity by clear and convincing evidence and a reduction in the assessment for that improvement is not 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.



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Chairman



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Member

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Member



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Member



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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



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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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