FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joanne Mesleh
DOCKET NO.: 24-24717.001-R-1
PARCEL NO.: 17-07-224-012-0000

The parties of record before the Property Tax Appeal Board are Joanne Mesleh, the appellant, by attorney Michael R. O'Malley, 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:	$22,633
IMPR.:	$126,367
TOTAL:	$149,000

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 2024 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 2-story dwelling of masonry construction with 2,788 square feet of living area. The dwelling is approximately 10 years old.[1] Features of the home include a full basement finished with a recreation room, central air conditioning, 1 fireplace, and a 2-car garage. The property has a 3,038 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property[2] under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the

[1] While the appellant reported the subject dwelling to be 3 years old, the board of review submitted property information sheet depicting the subject to be 10 years old which was not disputed by the appellant via rebuttal filing.
[2] Two-or-more story residence, up to 62 years of age, containing from 2,001 to 3,800 square feet of living area.

same assessment neighborhood code as the subject property, but their proximity to the subject was depicted as "unknown."[3] The comparables range in size from 2,673 to 2,839 square feet of living area and range in age from 0 to 17 years old. Features of the dwellings include 2 to 4 bathrooms, a full basement each finished with a recreation room, and central air conditioning. Four dwellings have a fireplace, and four properties have a 2-car garage. The comparables have improvement assessments ranging from $37,067 to $75,026 or from $13.22 to $26.43 per square foot of living area. Based on this information, the appellant requested a reduction to the improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $149,000. The subject property has an improvement assessment of $126,367 or $45.33 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—three of which are located within the same "subarea" as the subject, and all share the same assessment neighborhood code with the subject property. The comparables range in size from 2,336 to 2,828 square feet of living area and are either 7 or 11 years old. Features of the dwellings include 3.5 or 4.5 bathrooms, a full or partial basement finished with a recreation room, central air conditioning, and 1 or 2 fireplaces. Three properties have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from $115,008 to $133,186 or from $46.11 to $52.03 per square foot of living area.

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 a total of nine equity comparables in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence in the record, the Board gave less weight to appellant's comparables due to being less similar to the subject dwelling in age than the board of review comparables. Additionally, the appellant reported the proximity of the comparables to the subject dwelling as "unknown," and board of review likewise did not disclose the proximity of its comparable #1 to the subject property. Given that a property's location is crucial data that can affect its improvement assessment, the Board gave these comparables diminished weight. Lastly, the Board gave less weight to board of review comparable #4 based on its lack of a garage which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are located in close proximity to the subject property and are overall most similar

[3] Based on the PINs of the comparable properties, it can be determined that three out of five comparables are located within the same parcel block as the subject property.

to the subject in age, design, bathroom count, and features. However, board of review comparable #3 is smaller in dwelling size relative to the subject dwelling, suggesting that upward adjustment is needed to this comparable for this difference is order to make it more equivalent to the subject. These two best comparables have improvement assessments of $115,008 and $131,773 or $46.60 and $49.23 per square foot of living area. The subject's improvement assessment of $126,367 or $45.33 per square foot of living area is bracketed by the best comparables in this record on an overall improvement assessment basis and is below on a per square foot of living area basis. Based on this record, and after making appropriate adjustments to the assessments of 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, thus, 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: September 15, 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

Joanne Mesleh, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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