FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 1376 N. Dean, LLC
DOCKET NO.: 24-24722.001-R-1
PARCEL NO.: 17-06-219-005-0000

The parties of record before the Property Tax Appeal Board are 1376 N. Dean, LLC, 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:	$23,880
IMPR.:	$102,774
TOTAL:	$126,654

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 building of frame and masonry construction with 2,796 square feet of building area. The dwelling is approximately 130 years old. Features of the home include a full basement with undisclosed finish area. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property[1] 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 same assessment neighborhood code as the subject property, but their proximity to the subject

[1] Apartment building with 2 to 6 units, any age.

was depicted as "unknown."[2] The buildings range in size from 2,526 to 2,835 square feet of building area and are reported to range in age from 132 to 146 years old. Features of the buildings include 2 or 3 bathrooms and a full basement finished with either a recreation room or an apartment. Two comparables have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments ranging from $42,170 to $48,748 or from $16.02 to $17.41 per square foot of building 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" but, inadvertently, it was with regard to a property adjacent to the subject property. The appellant filed a final decision of the board of review disclosing the total assessment for the subject of $83,519. The appellant also disclosed that the subject property has an improvement assessment of $59,639 or $21.33 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within the same parcel "block" as the subject property based on the comparables' PINs.[3] The buildings range in size from 1,806 to 2,230 square feet of building area and range in age from 130 to 135 years old. The buildings feature from 2 to 4.5 bathrooms. Two buildings have full basements—one finished with an apartment; one building has a crawl space foundation; and one building was built on a concrete slab foundation. Two buildings have central air conditioning. The comparables have improvement assessments ranging from $41,090 to $64,090 or from $22.25 to $23.75 per square foot of building 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 comparable #5 due to this property having a garage and central air conditioning, neither of which are features of the subject property. The Board also gave reduced weight to appellant's comparable #3 based on having central air conditioning. Additionally, the Board gave less weight to board of review comparables #1, #3, and #4 based on

[2] Based on the PINs of the comparable properties, the Board has determined that all five comparables are located within the same parcel "block" as the subject property.

[3] Although the board of review submitted its "Board of Review Notes on Appeal" and depicted in its grid analysis data regarding property that is not the subject of this appeal, the Board will consider as evidence the comparable properties listed in the grid analysis.

their differing foundations relative to the subject, significantly smaller building sizes than the subject, and/or having a central air conditioning feature which the subject lacks.

On this record, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #4, along with board of review comparable #2 which are over most similar to the subject. However, appellant's comparables are slightly older in age relative to the subject, suggesting that some upward adjustments to the improvement assessments of these comparables would be appropriate in order to make them more equivalent to the subject building. Of these best comparables, the Board finds that board of review comparable #2 is nearly identical to the subject in design, age, bathroom count, building size, foundation, and amenities (or lack thereof). The best comparables in the record have improvement assessments ranging from $42,170 to $64,090 or from $16.02 to $22.25 per square foot of building area. The subject's improvement assessment of $59,639 or $21.33 per square foot of building area falls within the range established by the best comparables in this record both on an overall improvement assessment basis and on a per square foot of building area basis. The subject's assessment is particularly supported by the best comparable in this record which presented with an improvement assessment of $64,090 or $22.25 per square foot of building area.

Based on this record, and after making appropriate 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, 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

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