FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Bonner
DOCKET NO.: 24-24726.001-R-1
PARCEL NO.: 17-06-225-031-0000

The parties of record before the Property Tax Appeal Board are William Bonner, 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 ***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:	$43,482
IMPR.:	$87,718
TOTAL:	$131,200

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 3-story apartment building of masonry construction with 3,654 square feet of building area. The building is approximately 135 years old. Features of the building include a full basement finished with a recreation room. The property has a 4,998 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 was reported as "n/a." The buildings are described as 2-story or 3-story, class 2-11 buildings of

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

frame, masonry, or frame and masonry construction ranging in size from 3,561 to 3,696 square feet of building area and are reported to range in age from 123 to 141 years old. Features of the buildings include 3 or 4 bathrooms; three buildings each have a basement finished with either a recreation room or an apartment; two buildings are built on a concrete slab foundation; one building has central air conditioning; and two properties have a 2-car garage. The comparables have improvement assessments ranging from $44,725 to $54,725 or from $12.52 to $15.20 per square foot of building area. Based on this information, the appellant requested a reduction to the improvement assessment of $87,718 or $24.00 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the final decision of the Cook County Board of Review disclosing the total assessment for the subject of $170,297. The subject property has a reported improvement assessment of $126,815 or $34.71 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject and within the same “subarea” as the subject property. The buildings consist of 2-story, class 2-11 buildings of masonry construction containing either 2,118 or 2,457 square feet of building area and are both 135 years old. Each building has a full basement finished with either a recreation room or an apartment. Both buildings have central air conditioning, and one property has a 2-car garage. The comparables have improvement assessments of $108,120 and $111,813 or $44.00 and $52.79 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven 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 board of review comparables due to their significantly smaller building areas, being approximately 33% and 42% smaller in size relative to the subject building. The Board also gave reduced weight to appellant’s comparables #3 and #5 based on their concrete slab foundations, unlike the subject’s basement.

On this record, the Board finds the best evidence of assessment equity to be appellant’s comparables #1, #2, and #4 which are most similar overall to the subject property in most characteristics. The best comparables in the record have improvement assessments ranging from $44,725 to $53,900 or from $12.52 to $14.97 per square foot of building area. The subject's improvement assessment of $126,815 or $34.71 per square foot of building area is above the range established by the best comparables in this record.

Based on this record, and after making appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, thus, a reduction in the subject's assessment commensurate with the appellant’s request is 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: October 20, 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 9-215 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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