



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

APPELLANT: Patrick Ross
DOCKET NO.: 24-24728.001-R-1
PARCEL NO.: 13-36-101-008-0000

The parties of record before the Property Tax Appeal Board are Patrick Ross, 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: \$27,720
IMPR.: \$107,756
TOTAL: \$135,476

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 apartment building of masonry construction with 3,366 square feet of living area and is approximately 122 years old.¹ The building features a full basement with an undisclosed finished area and a 1-car garage. The property has a 4,950 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The subject PIN is improved with two buildings. The property on appeal appears to be only one of the two buildings located on the parcel based on the assessment information disclosed on the Residential Appeal form. The parties also disagree on the building size on appeal with the appellant reporting 3,366 square feet of building area and the board of review claiming 3,446 square feet of building area. The Board finds this difference moot as it will not impact the analysis or decision.

The appellant contends assessment inequity with regard to one of the buildings on the parcel 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 described as “unknown.” The buildings range in size from 3,203 to 3,414 square feet of building area and are reported to range in age from 103 to 141 years old. Features of the buildings include 2 or 3 bathrooms and a full basement with undisclosed finished areas. One comparable has central air conditioning and three comparables have a 1-car, a 1.5-car, or a 2-car garage. The comparables have improvement assessments ranging from \$32,998 to \$37,753 or from \$10.30 to \$11.06 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" disclosing the assessment information of the improvement that is NOT the subject of this appeal. The appellant's grid disclosed that the subject improvement has as assessment of \$66,748 or \$19.83 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 ¼ of a mile or the same “subarea” as the subject property. The buildings consist of 2-story, class 2-11 buildings of masonry construction ranging in size from 3,388 to 4,122 square feet of building area and range in age from 111 to 129 years old. The buildings feature from 2 to 6 bathrooms and a full basement, two of which are finished with either a recreation room or an apartment. Two buildings have central air conditioning, and three properties have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$68,336 to \$102,480 or from \$20.17 to \$24.86 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 comparables #1 and #3, along with board of review comparable #2 due to lacking a garage which is a feature of the subject property. Additionally, board of review comparable #2 is significantly larger in building area relative to the subject building.

On this record, the Board finds the best evidence of assessment equity to be appellant's comparables #2, #4, and #5, along with board of review comparables #1, #3, and #4 which are overall most similar to the subject in characteristics and features. The best comparables in the record have improvement assessments ranging from \$34,800 to \$88,000 or from \$10.41 to

\$23.23 per square foot of building area. The improvement assessment on appeal of \$66,748 or \$19.83 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.

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: _____

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: _____

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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