FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Andrew Gutu
DOCKET NO.: 24-24743.001-R-1
PARCEL NO.: 17-08-111-026-0000

The parties of record before the Property Tax Appeal Board are Andrew Gutu, 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:	$23,281
IMPR.:	$76,300
TOTAL:	$99,581

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 two multi-family buildings with a combined 5,424 square feet of building area.[1] Improvement #1 has 3,324 square feet of building area and improvement #2 has 2,100 square feet of building area.[2] Both improvements are 3-story buildings of masonry exterior construction that are approximately 134 years old and feature a basement. The property has an approximately 3,125 square foot site and is located in Chicago, West Chicago Township,

[1] The Board finds the best description of the subject property was found in the printouts submitted by the board of review, labeled Exhibit #1 – Subject's characteristics, which disclosed dwelling characteristics for two dwellings each with the same parcel index number and street address as the subject as found on the appellant's appeal petition, which was not refuted by the appellants.
[2] The appellant reports a building size for improvement #2 of 1,440 square feet, with no supporting documentation. The board of review reports a building size of 2,100 square feet for improvement #2, documented in the Dwelling Characteristics printout.

Cook County. Both of the subject's improvements are classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted one grid analysis and property detail sheets with information on five equity comparables for improvement #1 which are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 dwellings of frame or masonry exterior construction ranging in size from 3,124 to 3,465 square feet of living area. The homes range from 133 to 156 years old. Four comparables have a basement and one comparable has a concrete slab foundation. Two dwellings each have a 2-car garage and comparable #4 has a finished attic. The comparables have improvement assessments ranging from $44,612 to $48,234 or from $13.88 to $14.44 per square foot of building area. Based on this evidence, the appellant requested the improvement assessment for improvement #1 be reduced to $47,467 or $14.28 per square foot of building area.

The appellant also submitted property search details and a table with summary information on five additional equity comparables for improvement #2 which are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 dwellings of frame or masonry exterior construction ranging in size from 1,280 to 1,600 square feet of building area. The homes range from 128 to 146 years old. Each comparable has a basement and one comparable has a 1-car garage. The comparables have improvement assessments ranging from $18,493 to $22,304 or from $13.55 to $14.45 per square foot of building area. Based on this evidence, the appellant requested the improvement assessment for improvement #2 be reduced to $20,074 or $9.56 per square foot of building area when using the building size of 2,100 square feet.

The appellant's requested a combined total improvement assessment of $67,541 or $12.45 per square foot of building area, when using the combined building size of 5,424 square feet.

The board of review submitted two "Board of Review Notes on Appeal" where one of the Notes depicted the PIN and street address for the subject as depicted on the appeal petition but included no assessment information and the second Notes identifying a parcel with a different PIN, street address and different total assessment than the appellant's appeal petition. The board of review included comments in their second Notes that the "standard NOA form cannot be created for this subject."

The appellant submitted a copy of the Cook County Board of Review's Final Decision disclosing the total assessment for the subject of $137,226. Improvement #1 has an improvement assessment of $69,039 or $20.77 per square foot of building area and improvement #2 has an improvement assessment of $44,906 or $21.38 per square foot of building area. The subject property has a combined improvement assessment of $113,945 or $21.01 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 3-story class 2-11 dwellings of masonry exterior construction with 4,089 and 5,520 square feet of building area that are 129 or 133 years old.

Each of the comparables has a basement and central air conditioning. The comparables have improvement assessments of $120,091 and $152,259 or $21.76 and $37.24 per square foot of living area.

The board of review also submitted two printouts, one for each of the subject's improvements, which provided the dwelling characteristics of each building along with the 2024 market value based on assessment for each subject building. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 twelve equity comparables for the Board's consideration.

For improvement #1, the Board gives reduced weight to appellant comparables #1, #3 and #4 along with the board of review comparables which are less similar to improvement #1 in age, building size, foundation type and/or garage amenity than other properties in the record. The Board finds the best evidence of assessment equity to be appellant comparables #2 and #5 found in the grid analysis which are more similar to the subject in location, age, building size, foundation type and some features. These two comparables have improvement assessments of $45,550 and $48,234 or $13.92 and $14.44 per square foot of living area. The improvement assessment for improvement #1 totals $69,039 or $20.77 per square foot of building area which falls above the two best comparables in the record on both an overall improvement and per square foot basis.

For improvement #2, the Board gives reduced weight to appellant comparables #4 and #5 along with the board of review comparables which are less similar to improvement #2 in building size and/or garage amenity. The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3 found in the table submitted by the appellant which are more similar to the subject in location, age, building size, foundation type and some features. These two comparables have improvement assessments of $21,868 and $22,304 or $13.67 and $13.94 per square foot of building area. The improvement assessment for improvement #2 totals $44,906 or $21.38 per square foot of building area which falls above the two best comparables in the record on both an overall improvement and per square foot basis. Therefore, after carefully considering the evidence in the record and 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 was inequitably assessed and a reduction in the subject's assessment 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: November 17, 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

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