FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: JWS LLC
DOCKET NO.: 24-24755.001-R-1
PARCEL NO.: 13-36-122-017-0000

The parties of record before the Property Tax Appeal Board are JWS 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:	$33,622
IMPR.:	$120,812
TOTAL:	$154,434

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 improvements. Improvement #1 is a 2-story building of masonry exterior construction with 4,929 square feet of building area that is approximately 111 years old and features a basement with finished area. No information was provided by either party regarding the subject's second multi-family improvement. The property has an approximately 6,004 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject's improvement #1 is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement for improvement #1 as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property detail sheets with information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-

story or 3-story class 2-11 dwellings of frame or masonry exterior construction ranging in size from 4,836 to 5,097 square feet of building area. The homes range from 105 to 141 years old. Each comparable has a basement, finished with a recreation room. Two buildings have central air conditioning and four comparables each have a 2-car garage. The comparables have improvement assessments ranging from $52,320 to $61,500 or from $10.82 to $12.51 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for improvement #1 be reduced to $59,148 or $12.00 per square foot of building area. The appellant reported the second building has an improvement assessment of $33,692 for a combined total improvement assessment of $92,840.

The board of review submitted its "Board of Review Notes on Appeal" for a parcel with a different property identification number and different total assessment than the subject property. The appellant submitted a copy of the Cook County Board of Review's Final Decision disclosing the total assessment for the subject of $154,434. Improvement #1 has an improvement assessment of $87,120 or $17.67 per square foot of building area and improvement #2 has an improvement assessment of $33,692. The subject property has a combined improvement assessment of $120,812.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 dwellings of masonry exterior construction ranging in size from 4,300 to 4,908 square feet of living area. The homes are from 102 to 129 years old. Each comparable has a basement, two of which are finished with either a recreation room or an apartment. One building has central air conditioning and two comparables each have a 3-car garage. The comparables have improvement assessments ranging from $78,862 to $99,000 or from $18.34 to $20.17 per square foot of living area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board gives reduced weight to appellant comparables #1, #4 and #5 which are 3-story in design unlike the subject. The Board gives less weight to board of review comparable #2 which differs from the subject in having both central air conditioning and a garage amenity. The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3 along with board of review comparables #1 and #3 which are more similar to the subject in location, design, building size and some features. However, three of these properties have either central air conditioning or a garage amenity suggesting downward adjustments are needed to make these

properties more equivalent to the subject. The Board finds board of review comparable #1 is most similar to the subject in location, age, building size and lacks central air conditioning and no garage. This property has an improvement assessment of $87,393 or $19.59 per square foot of building area. These comparables have improvement assessments ranging from $59,000 to $99,000 or from $11.92 to $20.17 per square foot of living area. The improvement assessment for the subject totals $87,120 or $17.67 per square foot of building area which falls within the range established the best comparables in the record and is slightly below the best comparable in the record.

After carefully considering the evidence in the record and adjustments to the best comparables for differences from the subject, the Board finds, on this limited record, the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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

AGENCY

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