FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alice Hurh
DOCKET NO.: 24-24781.001-R-1
PARCEL NO.: 17-08-116-021-0000

The parties of record before the Property Tax Appeal Board are Alice Hurh, 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.:	$62,100
TOTAL:	$85,381

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 frame exterior construction with 1,898 square feet of building area that is approximately 135 years old and features a crawl space foundation and central air conditioning. Improvement #2 has a building size of 1,510 square feet of building area,[1] with no other property details provided by either party regarding the second multi-family improvement. The property has an approximately 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject's two improvements are classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

[1] The board of review reported the subject's two improvements have a combined building size of 3,408 square feet of area.

The appellant contends assessment inequity with respect to the improvement assessment for improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on five 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 frame, masonry, or frame and masonry exterior construction ranging in size from 1,716 to 2,080 square feet of building area. The homes range from 134 to 151 years old. Four comparables have a concrete slab foundation and one comparable has a basement with finished area. The comparables have improvement assessments ranging from $21,014 to $26,346 or from $11.54 to $12.67 per square foot of living area.

Based on this evidence, the appellant requested the improvement assessment for improvement #1 be reduced to $23,079 or $12.16 per square foot of building area. The appellant reported the second building has an improvement assessment of $37,094 for a requested combined total improvement assessment of $60,173 for the subject's two improvements property.

The board of review submitted its "Board of Review Notes on Appeal" for a parcel with a different property identification number, different street address 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 $104,668. Improvement #1 has an improvement assessment of $44,293 or $23.33 per square foot of building area. The subject property has a combined improvement assessment of $81,387 for both of the subject's improvements.

In support of its contention of the correct assessment the board of review submitted information on four 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 ranging in size from 2,971 to 3,664 square feet of living area. The homes are from 7 to 23 years old. Each comparable has a basement with finished area and central air conditioning. Three buildings have one or three fireplaces and one comparable has a 3-car garage. The comparables have improvement assessments ranging from $65,659 to $115,550 or from $22.10 to $31.54 per square foot of living area.

The board of review also submitted an aerial map depicting the subject property along with dwelling characteristics and assessment information for improvement #1 from the Cook County Board of Review's website. 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 nine equity comparables for the Board's consideration.

For improvement #1, the Board gives reduced weight to appellant comparable #5 and the board of review's comparables which are less similar to the subject in age, design, building size and/or basement foundation than other properties in the record. The Board finds the best evidence of assessment equity to be appellant comparables #1 through #4 which are more similar to the subject in location, age, design, foundation type and features. Although each of these properties are reported to lack central air conditioning, unlike the subject, suggesting an upward adjustment is needed to account for this difference from the subject. These comparables have improvement assessments ranging from $21,014 to $24,375 or from $11.54 to $12.25 per square foot of building area. The improvement assessment for improvement #1 totals $44,293 or $23.33 per square foot of building area which falls above the range established by the best comparables 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 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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