FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 1649 W. Cortland, LLC
DOCKET NO.: 24-25623.001-R-1
PARCEL NO.: 14-31-414-056-0000

The parties of record before the Property Tax Appeal Board are 1649 W. Cortland, 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:	$26,483
IMPR.:	$106,425
TOTAL:	$132,908

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 mixed use building of masonry exterior construction with 4,813 square feet of gross building area. The building is approximately 17 years old.[1] Features of the subject include a basement with finished apartment, eight full bathrooms and central air conditioning. The property has an approximately 3,044 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

[1] The Board finds the best description of the subject's age was presented in the board of review grid analysis which was not refuted by the appellant.

comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story class 2-12 mixed use buildings of masonry exterior construction ranging in size from 4,531 to 5,166 square feet of gross building area. The buildings range in age from 85 to 108 years old. Each comparable has a basement, with one finished with an apartment. Each comparable has either one or three full bathrooms, one comparable has central air conditioning and one comparable has a 1½-car garage. The comparables have improvement assessments ranging from \$37,339 to \$74,120 or from \$8.21 to \$14.99 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,066 or \$14.35 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,908. The subject property has an improvement assessment of \$106,425 or \$22.11 per square foot of gross building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables are improved with 2-story or 3-story class 2-12 mixed use buildings of masonry exterior construction ranging in size from 2,552 to 4,869 square feet of gross building area. The buildings range in age from 113 to 141 years old. Each comparable has a basement, with one finished with an apartment. Each comparable has four full bathrooms and two comparables have either one or two half bathrooms. Three comparables have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$105,875 to \$313,703 or from \$41.49 to \$85.34 per square foot of gross building 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 nine equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to their substantially older building ages. Nonetheless, the Board gives less weight to the board of review's comparables which are less similar to the subject in location and/or gross building area.

The Board finds the appellant's comparables are more similar to the subject in location and gross building size. However, each comparable is from 68 to 91 years older than the subject, have from five to seven fewer bathrooms than the subject and lack central air conditioning, a feature of the subject. Additionally, four of the five comparables lack a basement apartment. These differences suggest upward adjustments are needed to make these properties more equivalent to the subject. Conversely, one comparable has a garage necessitating a downward adjustment. These comparables have improvement assessments ranging from \$37,339 to \$74,120 or from

$8.21 to $14.99 per square foot of gross building area. The subject's improvement assessment of $106,425 or $22.11 per square foot of gross building area falls above the range established by the best comparables in this record, which appears to be logical given the subject's superior age, basement finished apartment and bathroom count. After considering adjustments to the 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 a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: September 15, 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 9-125 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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