FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: J.D. Modrak
DOCKET NO.: 24-26166.001-R-1
PARCEL NO.: 17-05-314-038-0000

The parties of record before the Property Tax Appeal Board are J.D. Modrak, the appellant, by attorney Michael R. Davies of Ryan Law, PLLC 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:	$23,840
IMPR.:	$73,352
TOTAL:	$97,192

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 improvements situated on one parcel.[1] Improvement #1 is a two-story, multi-family building of masonry exterior construction with 2,469 square feet of gross building area. The building is approximately 139 years old. Features of the building include a full basement that is finished with an apartment, three full bathrooms and a two-car garage. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is described as a coach house with 1,344

[1] The board of review disclosed in the "Board of Review - Notes on Appeal" that there are two improvements on the subject property, a class 2-11 multi-family building and also a coach house, where the coach house was not reported by nor was it refuted by the appellant. For ease of reference, the Board has numbered the class 2-11 multi-family building as improvement #1 and the coach house as improvement #2. The parties' grid analyses included the same description and total square footage for the class 2-11 multi-family building under appeal by the appellant. Neither party provided a complete description of the coach house.

square feet of living area. No additional property characteristics data was provided for this improvement. The parcel has a 3,200 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,508 to 2,786 square feet of gross building area. The buildings range in age from 96 to 134 years old. Three comparables each have a full basement, one comparable has a slab foundation and one comparable has a crawl space foundation. Each comparable has two or four full bathrooms and one comparable has an additional half bathroom. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from $32,510 to $37,743 or from $12.53 to $13.71 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $97,192. The subject property has a combined total improvement assessment of $73,352 for both Improvement #1 and Improvement #2. The board of review also indicated that the class 2-11 multi-family building has an improvement assessment of $47,842 or $19.38 per square foot of gross building area, which was not refuted by the appellant.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted a grid analysis with information on four equity comparables that have the same neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of masonry or frame exterior construction ranging in size from 2,116 to 2,710 square feet of gross building area. The buildings range in age from 129 to 147 years old. One comparable has a crawl space foundation and three comparables each have a full basement, one finished with a family room and one finished with an apartment. Each comparable has three or five full bathrooms and one comparable has an additional half bathroom. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from $46,396 to $64,521 or from $19.38 to $28.80 per square foot of gross building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the parties submitted nine comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3, #4 and #5, as well as board of review comparable #1 due to their lack of a basement foundation or they differ from the subject in age. The Board has also given less weight to board of review comparable #4 which differs from the subject building in story height.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, along with board of review comparables #2 and #3, which are similar to the subject in location, building size, story height, foundation type and age. However, the Board finds the appellant's comparable lacks basement finish and has fewer bathrooms, when compared to the subject and each comparable lacks a garage, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #2 has two additional full bathrooms, when compared to the subject necessitating a downward adjustment. Nevertheless, the properties have improvement assessments ranging from $32,510 to $64,521 or from $12.96 to $28.80 per square foot of building area. Improvement #1 has an improvement assessment of $47,842 or $19.38 per square foot of building area which falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's Improvement #1 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: 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 <u>PETITION AND EVIDENCE</u> 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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