



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Victoria Gardens
DOCKET NO.: 24-26591.001-R-1
PARCEL NO.: 17-21-302-006-0000

The parties of record before the Property Tax Appeal Board are Victoria Gardens, 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: \$9,713
IMPR.: \$45,684
TOTAL: \$55,397

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 two-story mixed-use building of frame and masonry exterior construction with 4,348 square feet of gross building area. The building is approximately 138 years old. Features of the property include a partial basement and five full bathrooms. The property has a site with 2,625 square feet of land area 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 comparables that have the same assessment neighborhood code as the subject and are located from 1.66 to 2.28 miles from the subject. The comparables are class 2-12 properties improved

with two-story¹ mixed-use buildings of masonry exterior construction ranging in size from 4,334 to 4,761 square feet of gross building area. The buildings are from 117 to 138 years old. Each comparable has a partial basement and either one, two or three full bathrooms. Four comparables each have one or two additional half bathrooms. The comparables have improvement assessments that range from \$35,060 to \$41,060 or from \$7.87 to \$8.62 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 final assessment for the subject of \$55,397. The subject property has an improvement assessment of \$45,684 or \$10.51 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 that have the same assessment neighborhood code as the subject. Three comparables are located within the same block or approximately ¼ of a mile from the subject property and three comparables are also located along the same street as the subject. The comparables are 2-12 properties improved with a two-story or three-story mixed-use buildings of masonry or frame or masonry exterior construction ranging in size from 4,040 to 4,375 square feet of gross building area. The buildings are from 134 to 142 years old. One comparable has a slab foundation and three comparables each have a partial basement. Each comparable has three or four full bathrooms and two comparables each have an additional half bathroom. Two comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$45,653 to \$51,825 or from \$10.68 to \$12.45 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's five comparables which are located more than one mile from the subject, less proximate than other comparables in the record. The Board has given less weight to board of review comparable #4, which differs from the subject in story height.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3, which have the same assessment neighborhood code as the subject and overall are

¹ The appellant's grid analysis indicates the appellant's comparable #2 is a one-story building, however, the photographic evidence depicts a two-building.

more similar to the subject in location, building size, story height and age. However, the Board finds these three comparables have varying degrees of similarity when compared to the subject in foundation, bathroom count and garage amenity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$45,653 to \$50,565 or from \$10.68 to \$12.45 per square foot of gross building area. The subject's improvement assessment of \$45,684 or \$10.51 per square foot of gross building area falls at the lower end of the range established by the best comparables in the record in terms of overall improvement assessment but below the range on a per square foot of gross building area basis. Based on this record and after considering adjustments to the best 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.

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: _____

CERTIFICATION

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: _____

October 20, 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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