FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Victoria Gardens LP
DOCKET NO.: 24-26593.001-R-1
PARCEL NO.: 17-21-302-007-0000

The parties of record before the Property Tax Appeal Board are Victoria Gardens LP, 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 ***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:	$9,713
IMPR.:	$35,820
TOTAL:	$45,533

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 dwelling of frame exterior construction with 2,388 square feet of living area. The dwelling is approximately 143 years old. Features of the property include a crawl space foundation and four full bathrooms. The property has a 2,625 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-04 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 .17 of a mile to 1.73 miles from the subject property. The comparables are class 2-04 properties improved with one-story dwellings of masonry, frame or frame and masonry exterior

construction ranging in size from 2,349 to 2,811 square feet of living area. The dwellings range in age from 63 to 141 years old. One comparable has a full basement, one comparable has a crawl space foundation and three comparables each have a slab foundation. Each comparable has one or two full bathrooms. Two comparables each have a 1-car or a 1.5-car garage. The comparables have improvement assessments that range from $28,900 to $37,150 or from $12.20 to $15.82 per square foot of living 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 $66,530. The subject property has an improvement assessment of $56,817 or $23.79 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject, one of which is located approximately ¼ of a mile from the subject. The board of review's three comparables are the same properties as the appellant's comparables #1, #2 and #4, respectively, which were previously described. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable properties for the Board's consideration, as three comparables were common to both parties. The Board finds none of the comparables are truly similar to the subject due to their one-story designs, when compared to the subject's two-story design. Nonetheless, the Board has given less weight to the appellant's comparables #1, #2 and #5, as well as board of review comparables #1 and #2, which includes two of the three common comparables due to their garage amenity, not a feature of the subject and/or the dwellings are dissimilar in age, when compared to the subject. Additionally, the appellant's comparable #1/board of review comparable #2 is located more than one mile from the subject property and the appellant's comparable #2/board of review comparable #2 has a substantially larger dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, along with board of review comparable #3, which includes one common comparable. The Board finds these two properties are located proximate to the subject and are overall more similar to the subject in dwelling size, foundation, age and some features. However, both dwellings have a fewer number of bathrooms, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject.

Nevertheless, the comparables have improvement assessments of $34,448 and $35,843 or $13.45 and $14.48 per square foot of living area, respectively. The subject's improvement assessment of $56,817 or $23.79 per square foot of living area falls above the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

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: 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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