FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Victoria Gardens
DOCKET NO.: 24-26597.001-R-1
PARCEL NO.: 17-21-302-018-0000

The parties of record before the Property Tax Appeal Board are Victoria Gardens, the appellant, by Michael R. Davies, attorney-at-law 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:	$10,197
IMPR.:	$25,803
TOTAL:	$36,000

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 is improved with a two-story multi-family building of frame construction that contains 1,960 square feet of building area. The building is approximately 141 years old. Features of the property include a slab foundation and two bathrooms. The property has a 2,756 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of frame construction that range in size from 1,974 to 2,398 square feet of building area and from 133 to 146 years old. Two comparables have slab foundations, three comparables have full basements, three comparables have a 1-car or 2-car garage, and each comparable has two bathrooms. These properties have the same neighborhood code as the subject and are located from 1.08 to 2.45 miles from the subject property. Their improvement assessments range from $15,039 to $23,438 or from $7.09 to $9.77 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to $17,111.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $36,000. The subject property has an improvement assessment of $25,803 or $13.16 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of frame construction that range in size from 1,720 to 2,280 square feet of building area and are 133 to 142 years old. One comparable has a slab foundation, two comparables have full basements, two comparables have 2-car garages, and each comparable has two bathrooms. These properties have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from $22,910 to $33,899 or from $13.32 to $14.87 per square foot of building area.

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 information on eight equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are improved with buildings similar to the subject in style, construction, and age. The Board finds, however, the best comparables to be those submitted by the board of review that are more similar to the subject in location than are the comparables submitted by the appellant. These three comparables have varying degrees of similarity to the subject in size and features that would require adjustments to make them more equivalent to the subject property. Comparable #1 is larger than the subject, has a full basement unlike the subject's slab foundation, and a two-car garage unlike the subject, indicating downward adjustments to this comparable would be appropriate to make it more equivalent to the subject. Board of review comparable #2 has a two-car garage, unlike the subject, necessitating a downward adjustment. Board of review comparable #3 is smaller than the subject necessitating an upward adjustment for size but has a full basement unlike the subject's slab foundation, requiring a downward adjustment. The board of review comparables have improvement assessments that range from $22,910 to $33,899 or from $13.32 to $14.87 per square foot of building area. Board of review comparable #2, which is most like the subject in size and has the same type of foundation as the subject, has an improvement assessment of $26,501 or $14.72 per square foot of building area. The subject's improvement assessment of $25,803 or $13.16 per square foot of building area falls within the range of the total improvement assessments but is below the range on a per square foot of living area basis established by the best comparables in this record and is well supported by the comparable most similar to the subject in size and foundation. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject property, 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: ____________ ____________

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

VICTORIA GARDENS, by attorney:
Michael R. Davies
Ryan Law, PLLC
227 West Monroe Street
Suite 4200
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602