FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: The Alcove Townhome Association
DOCKET NO.: 24-28712.001-R-2 through 24-28712.012-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Alcove Townhome Association, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-28712.001-R-2	17-06-235-153-0000	12,059	101,941	$114,000
24-28712.002-R-2	17-06-235-154-0000	12,666	101,334	$114,000
24-28712.003-R-2	17-06-235-155-0000	11,313	94,687	$106,000
24-28712.004-R-2	17-06-235-156-0000	11,413	95,587	$107,000
24-28712.005-R-2	17-06-235-157-0000	11,552	93,448	$105,000
24-28712.006-R-2	17-06-235-158-0000	14,348	103,652	$118,000
24-28712.007-R-2	17-06-235-160-0000	12,756	105,244	$118,000
24-28712.008-R-2	17-06-235-161-0000	12,666	92,334	$105,000
24-28712.009-R-2	17-06-235-162-0000	12,736	92,264	$105,000
24-28712.010-R-2	17-06-235-163-0000	12,875	93,125	$106,000
24-28712.011-R-2	17-06-235-164-0000	13,084	92,916	$106,000
24-28712.012-R-2	17-06-235-165-0000	15,253	90,747	$106,000

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 consists of twelve three-story townhome dwellings of frame and masonry construction with 3,113, 2,625, 2,536, or 3,375 square feet of living area respectively. The

dwellings were approximately four years old. Features of the home include central air conditioning and a two-car garages. Each dwelling has a 1,273 or 1,315 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five class 2-95 equity comparable properties with varying degrees of similarity to the subject which are located in the same neighborhood code as the subject but for which the appellant did not provide proximity to the subject. The improvements were 10 or 28 years old, had from 2,184 to 2,688 square feet of living area, and had improvement assessments from $25.62 to $27.40 per square foot of living area. The appellant disclosed that these are owner-occupied residences. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject properties of $1,310,000. The subject properties have individual improvement assessments from $90,747 to $105,244 or from $30.71 to $37.69 per square foot of living area. In support of its contention of the correct assessment the board of review submitted three grids of the 12 properties under appeal. 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 five equity comparable properties for the Board's consideration in determining assessment equity, along with the grids of the 12 properties under appeal. The five comparables offered by the appellant are of undisclosed proximity to the subject. While appellant petition section III offers details of amenities for a unit under appeal, it is not clear which appealed units have these amenities or if the amenities differ by unit based on square feet of living area. In addition, the comparables offered by the appellant appear to address subject properties of 2,536 or 2,625 square feet of living area while not distinguishing these from the subject property units of 3,113 or 3,375 square feet of living area. Those units with 3,113 or 3,375 square feet of living area had improvement assessments from $30.71 to $32.75 per square foot of living area. Those units with 2,625 square feet of living area had improvement assessments from $34.57 to $36.07 per square foot of living area. Those units with 2,536 square feet of living area had improvement assessments from $36.38 to $37.69 per square foot of living area.

After considering all the comparable properties submitted by the parties the Board finds that the comparable properties submitted by the parties were either a reiteration of the subject's properties characteristics or lacked sufficient similarities with subject to allow a thorough analysis to determine if the subject was inequitably assessed. Based on this record 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: November 17, 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

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

APPELLANT

The Alcove Townhome Association, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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