



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

APPELLANT: Damen & Crystal Townhome Association
DOCKET NO.: 24-29059.001-R-1 through 24-29059.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Damen & Crystal Townhome Association, the appellant, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-29059.001-R-1	17-06-127-051-0000	9,840	55,450	\$65,290
24-29059.002-R-1	17-06-127-052-0000	9,571	57,704	\$67,275
24-29059.003-R-1	17-06-127-053-0000	21,392	63,993	\$85,385
24-29059.004-R-1	17-06-127-054-0000	20,168	60,332	\$80,500
24-29059.005-R-1	17-06-127-055-0000	19,621	58,695	\$78,316

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 five parcels each identified by unique Property Identification Numbers (PINs) and that combine for a total of 11,047 living square feet in a three-story masonry building perched on a 10,622 square feet lot in Chicago, West Chicago Township, Cook County. The 17-year-old, class 2-95 subject per the Cook County Real Property Assessment Classification Ordinance featured at least three bathrooms, air conditioning, a one-car garage, and a full basement.¹ The appellant elected to forego a hearing on the petition.

¹ The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject parcels and the board of review's description. After holistically considering all evidence in the record, PTAB concludes the inconsistencies are immaterial to the outcome.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessments should be reduced to \$32.35 per living square foot for three subject PINs (17-06-127-051-0000, 17-06-127-052-0000, and 17-06-127-053-0000) and \$27.34 for two subject PINs: 17-06-127-054-0000 and 17-06-127-054-0000. To show subject assessment nonuniformity, the appellant presented information on five class 2-95 properties in the subject's neighborhood for the first set of PINs in the comparables grid of the appeal. These suggested comparables each included a one- or two-car garage, air conditioning, two bathrooms, and a full basement. The appellant's selections were 18 or 31 years in building age; 2,184 or 2,390 square feet in improvement area; and \$32.24 to \$32.39 per living square foot in improvement assessment. While the appellant listed different comparables for subject PINs 17-06-127-053-0000 to 17-06-127-055-0000 in an attachment, no details for these purported comparables were supplied in the requisite chart.

The board of review countered that the composite subject improvement assessment of \$296,174, or \$34.06 per living square foot for PINs 17-06-127-051-0000 and 17-06-127-052-0000 and \$29.76 per living square foot for PINs 17-06-127-053-0000 through 17-06-127-055-0000 was equitable in its "Notes on Appeal." In defense of the \$376,766 combined total assessment, the county board of review introduced into evidence two sets of four masonry improvements as assessment comparables. The first set of comparables included properties in the subject's subarea with air conditioning, a slab foundation, a two-car garage, 2.5 bathrooms, and 1,600 square feet in living area. This first set of comparables all had 29-year-old buildings and a \$36.17 per improvement square foot assessment. The next four of the county board of review's preferred comparators contained 2.5 bathrooms, air conditioning, a one- or two-car garage, and a full or partial basement. These 19- or 32-year-old improvements had 2,184 or 2,390 square feet in area and \$32.37 to \$34.45 per living square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

By virtue of their similarity to the respective subject property in living area, board of review comparables #1 through #7 and appellant comparable #1 best represented the subject PINs and therefore provide the best evidence of assessment equity in this record. In addition to closely approximating the subjects' living square footages, these comparables matched the subject in terms of many salient amenities—and all were assessed at higher rates than the subject, except perhaps appellant comparable #1. By contrast, the remaining appellant comparables in evidence varied widely in living area and were of unknown distance from the subject site. In short, because the evidence in this record does not show that the subject PINs were inequitably assessed or otherwise misaligned with those of comparable properties, PTAB concludes the appellant did not demonstrate inequitable subject assessment by clear and convincing evidence and a reduction in the subject 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

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

APPELLANT

Damen & Crystal 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