



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

APPELLANT: 525 N. Claremont Condominium Association
DOCKET NO.: 24-29083.001-R-1 through 24-29083.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are 525 N. Claremont Condominium Association, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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
24-29083.001-R-1	17-07-118-042-1001	11,050	36,792	\$47,842
24-29083.002-R-1	17-07-118-042-1002	11,050	36,792	\$47,842
24-29083.003-R-1	17-07-118-042-1003	11,053	36,803	\$47,856

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 three parcels identified by unique Property Identification Numbers (PINs) that combine for a total of 4,800 living square feet in a three-story masonry building perched on a 4,450 square feet lot in Chicago, West Chicago Township, Cook County. The 28-year-old, class 2-99 subject per the Cook County Real Property Assessment Classification Ordinance featured six bathrooms, air conditioning, a three-car garage, and a full basement.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessments should be reduced to \$20.29 per improvement square foot. To show that the subject assessments are not uniform, the appellant proposed four class 2-99 properties within 2.3 miles of the subject as equity comparables. These suggested comparators had 5.5 to seven bathrooms, no garage or a two-car garage, air conditioning, and full basements. The appellant's selections further ranged

between 22 and 103 years in building age; 4,800 and 6,800 in living square footage; and \$17.96 and \$21.83 per living square foot in assessment. The appellant elected to forego a hearing on the petition.

The board of review countered that the combined subject improvement assessment of \$110,387, or \$23.00 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$143,540 total composite subject assessment, the county board of review referenced an attachment listing the evidence for the three subject PINs, but no supplement appeared to be attached.

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 unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove the inequity of the assessments 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 process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and 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 did not surmount this burden of proof.

In this record, no party introduced into evidence a property sufficiently similar to the subject to serve as an assessment benchmark. The county board of review neglected to provide evidence, but the appellant’s evidence does not clearly and convincingly show assessment inequity: though appellant comparables #1 and #3 matched the subject’s living area, the improvement in appellant comparable #1 was over three times older than the subject improvement, while appellant comparable #3 was over one mile away from the subject. Conversely, appellant comparables #2 and #4 featured living spaces that differed drastically from the subject in size. As such, 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

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