FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Madison Street Townhome Association
DOCKET NO.: 24-29108.001-R-2 through 24-29108.017-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Madison Street 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
24-29108.001-R-2	17-18-101-067-0000	8,668	36,827	$45,495
24-29108.002-R-2	17-18-101-069-0000	5,828	34,523	$40,351
24-29108.003-R-2	17-18-101-071-0000	6,715	33,992	$40,707
24-29108.004-R-2	17-18-101-075-0000	6,783	33,953	$40,736
24-29108.005-R-2	17-18-101-077-0000	5,865	34,501	$40,366
24-29108.006-R-2	17-18-101-079-0000	6,715	33,992	$40,707
24-29108.007-R-2	17-18-101-081-0000	5,828	34,523	$40,351
24-29108.008-R-2	17-18-101-083-0000	7,266	33,665	$40,931
24-29108.009-R-2	17-18-101-084-0000	12,908	32,092	$45,000
24-29108.010-R-2	17-18-101-085-0000	8,649	37,551	$46,200
24-29108.011-R-2	17-18-101-086-0000	10,100	45,900	$56,000
24-29108.012-R-2	17-18-101-087-0000	8,779	43,154	$51,933
24-29108.013-R-2	17-18-101-088-0000	9,970	43,154	$53,124
24-29108.014-R-2	17-18-101-089-0000	8,779	43,154	$51,933
24-29108.015-R-2	17-18-101-090-0000	10,100	45,900	$56,000
24-29108.016-R-2	17-18-101-091-0000	8,649	39,051	$47,700
24-29108.017-R-2	17-18-101-092-0000	10,869	45,131	$56,000

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 17 parcels identified by unique Property Identification Numbers (PINs) that combine for a total of 51,759 living square feet in a three-story masonry building perched on a 4,811 square feet lot in Chicago, West Chicago Township, Cook County. The 14-year-old, class 2-95 subject per the Cook County Real Property Assessment Classification Ordinance featured a slab foundation, air conditioning, and a two-car garage.[1] The appellant elected to forego a hearing on the petition.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject assessments should be reduced to a combined total of $551,705. To show subject assessment nonuniformity, the appellant presented information on three class 2-95 properties in the subject's neighborhood. These suggested comparables each included no garage, air conditioning, and two bathrooms. The appellant's selections were three or 26 years in building age; 1,526 or 1,579 square feet in improvement area; and $11.18 to $14.40 per living square foot in improvement assessment.

The board of review countered that the composite subject improvement assessment of $651,063, or $14.78 per living square foot for 2,172-square-feet improvements and $22.52 per living square foot for 1,916-square-feet improvements, was equitable in its "Notes on Appeal." In defense of the $793,534 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 subdivision with air conditioning, a 1.5- or two-car garage, 2.5 bathrooms, and 2,122 or 2,225 square feet in living area. This first set of comparables all had 19- or 20-year-old buildings and a $36.11 to $36.87 per improvement square foot assessment. The next four of the county board of review's preferred comparators contained 2.5 or 3.5 bathrooms, air conditioning, and a two-car garage. These 20- to 28-year-old improvements had 1,863 to 1,916 square feet in area and $23.55 to $40.35 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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of sufficiently similar

[1] The Property Tax Appeal Board (PTAB) observes the appellant supplied internally inconsistent information regarding the subject property's attributes. PTAB accordingly assigns less credibility to the appellant's submission.

properties showing the proximity and lack of distinguishing characteristics of the assessment comparables to 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.

In this record, the appellant supplied details about three purported comparable properties in the comparable grid. But the appellant did not illustrate how these properties compared to each subject unit, such that PTAB cannot determine the property's suitability for assessment uniformity purposes. Indeed, the appellant inputted nonsensical details for the subject in its grid, listing, for instance, the subject as having 81 bathrooms without allocating the bathroom count to each unit under appeal. By contrast, the board of review submitted eight total comparables that sported notable similarities to their respective subject units—and higher assessment rates. Accordingly, because no evidence in this record shows that the subject units were inequitably assessed or otherwise had assessments that were 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:

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

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