



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

APPELLANT: AMV LLC
DOCKET NO.: 24-29125.001-R-1 through 24-29125.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are AMV LLC, 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
24-29125.001-R-1	13-25-102-009-0000	19,375	29,813	\$49,188
24-29125.002-R-1	13-25-102-010-0000	19,375	29,813	\$49,188

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 two parcels identified by unique Property Identification Numbers (PINs) that combine for a total of 6,100 living square feet in a two-story frame building perched on a 3,125 square feet lot in Chicago, West Chicago Township, Cook County. The 126-year-old, class 2-12 subject per the Cook County Real Property Assessment Classification Ordinance featured at least four bathrooms, air conditioning, no 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 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 \$8.41 per living square foot.² To show subject assessment nonuniformity, the appellant presented information on five class 2-12 properties in the subject's neighborhood. These suggested comparables each included no garage to a 2.5-car garage, air conditioning in property #4 only, two to six bathrooms, and a full basement. The appellant's selections spanned 94 to 143 years in building age; 3,210 to 8,730 square feet in improvement area; and \$7.79 to \$8.61 per living square foot in improvement assessment.

The board of review countered that the composite subject improvement assessment of \$29,813, or \$4.89 per living square foot, was equitable in its "Notes on Appeal." In defense of the \$49,188 combined total assessment, the county board of review introduced into evidence four multi-level improvements in the subject's subarea as assessment comparables. These purported comparables included air conditioning in properties #2 and #4, a full or partial basement, a two- to 3.5-car garage, and 2.5 to 5.5 bathrooms. These 114- to 129-year-old improvements had 3,600 to 5,213 square feet in area and \$11.02 to \$14.49 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.

In this record, only one property in evidence came within 890 square feet of the subject improvement's living square footage and was therefore similar enough to the subject to serve as an assessment equity benchmark. Board of review comparable #1 contained 887 fewer square feet than the subject but traded the subject's air conditioning for a garage and extra bathroom. Because the only property in evidence remotely comparable to the subject carried a higher assessment rate than the subject, PTAB concludes the appellant did not demonstrate by clear and convincing evidence that a reduction in the subject assessment is merited.

² PTAB observes the appellant's requested combined subject improvement assessment does not compute to the requested assessment rate based on the appellant's representation of the subject's living square footage. PTAB accepts the appellant's stated assessment rate request, computational error notwithstanding.

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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