



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

APPELLANT: Sharon Salveter  
DOCKET NO.: 24-32545.001-R-1  
PARCEL NO.: 20-11-312-009-0000

The parties of record before the Property Tax Appeal Board are Sharon Salveter, 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, 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:

**LAND:** \$62,533  
**IMPR.:** \$89,787  
**TOTAL:** \$152,320

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 has two improvements situated on one parcel. Improvement #1 consists of a 2-story dwelling of frame and masonry exterior construction with 3,682 square feet of living area. The dwelling is approximately 129 years old. Features include a full basement, central air conditioning, and four fireplaces. Improvement #2 was reported to be a dwelling with 633 square feet of living area.<sup>1</sup> The property has a 10,086 square foot site and is located in Chicago, Hyde Park Township, Cook County. Improvements #1 and #3 are reported to be classified as class 2-06 and class 2-05 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. Improvement #2 was presented in a brief along with a chart of five suggested

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<sup>1</sup> Limited data for Improvement #2 was disclosed in the second chart provided in the appellant's brief.

comparables; this second set of comparables was not presented in accordance with Standing Order #2 issued by the Property Tax Appeal Board in February 2023 and will not be further analyzed herein.<sup>2</sup>

In support of the Improvement #1 inequity argument, the appellant submitted information in Section V on five equity comparables located in the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,522 to 4,005 square feet of living area. The homes are either 126 or 137 years old. Each comparable has a full basement. Two comparables each have central air conditioning. Three comparables each have one fireplace. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$48,884 to \$59,422 or from \$12.21 to \$16.45 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,320 and a combined improvement assessment of \$89,787. The appellant reports that Improvement #1 has an improvement assessment of \$74,187 or \$20.15 per square foot of living area and Improvement #2 has an improvement assessment of \$15,600 or \$24.65 per square foot of living area.

The board of review disclosed the presence of two improvements on the subject parcel by disclosing the improvement assessments per square foot for both improvements, which confirmed the total improvement assessment allocation disclosed by the appellant on a per square basis.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on two grid analyses for six comparables located in the same neighborhood code as the subject. For clarity in the record, the comparables on the second grid were renumbered #4, #5, and #6, in the order they were presented. The comparables are reported to be improved with 2-story, class 2-06 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,276 to 3,750 square feet of living area. The homes are from 112 to 135 years old. Five comparables each have a full or partial basement and one comparable has a slab foundation. Three comparables each have central air conditioning. Four comparables each have one or two fireplaces. Four comparables each have from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$33,444 to \$102,978 or from \$24.83 to \$31.16 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

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<sup>2</sup> This appeal was filed on April 21, 2025, by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables related to Improvement #2 and set forth in the brief, rather than the electronic form Sec. V grid analysis, have been given zero weight in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

### **Conclusion of Law**

The appellant 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.

As an initial matter, only Improvement #1 will be analyzed for improvement assessment inequity.

The parties submitted eleven equity comparables for the Board's consideration which have varying degrees of similarity to the subject in property characteristics. Nevertheless, the Board gives diminished weight to board of review comparables #4, #5, and #6, due to differences when compared to the subject in dwelling size. The parties' remaining comparables are overall more similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in other features requiring appropriate adjustments for these differences to make them more equivalent to the subject. The eight remaining comparables have improvement assessments ranging from \$48,884 to \$102,978 or from \$12.21 to \$27.46 per square foot of living area. The subject's improvement assessment of \$74,187 or \$20.15 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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.

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Chairman



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Member



\_\_\_\_\_  
Member



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Member



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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



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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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