FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: J. Graham Properties, LLC
DOCKET NO.: 24-32694.001-R-1
PARCEL NO.: 14-29-110-023-0000

The parties of record before the Property Tax Appeal Board are J. Graham Properties, 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, 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:	$58,125
IMPR.:	$78,290
TOTAL:	$136,415

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, class 2-11 multi-family building of frame exterior construction with 1,920 square feet of gross building area and is approximately 137 years old. Features of the building include a full basement and one fireplace. Improvement #2 was reported to be a class 2-05 dwelling of frame exterior construction with 1,000 square feet of living area and is approximately 136 years old. Features include a slab foundation and 1½ bathrooms.[1] The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County.

The appellant contends assessment inequity with respect to both improvements as the basis of the appeal.

[1] The best description for Improvement #2 was gleaned from the property characteristic detail printout provided by the board of review, which was unrefuted by the appellant..

In support of the Improvement #1 inequity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood as Improvement #1. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,085 to 3,317 square feet of gross building area. The buildings are from 116 to 136 years old. Four comparables each have a full basement and one comparable has a slab foundation, one comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $22,502 to $36,001 or from $10.36 to $11.67 per square foot of gross building area.

In support of the Improvement #2 inequity argument, the appellant submitted a chart in the brief, as well as property characteristic printouts, on five equity comparables located within the same assessment neighborhood as Improvement #2. The comparables are improved with 2-story, class 2-05 dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 1,376 to 1,684 square feet of living area. Four comparables each have a full basement with finished area and one comparable has a slab foundation, each comparable has from 1 to 3½ bathrooms, four comparables each have central air conditioning, one comparable has one fireplace, and four comparables each have a 2-car garage. The comparables have improvement assessments ranging from $39,780 to $49,501 or from $24.04 to $29.39 per square foot of living area.

Based on this evidence, the appellant requested a total reduced total improvement assessment of $47,822 for both improvements with a reduced amount of $20,832 or $10.85 per square foot of gross building area for Improvement #1 and a reduced amount of $26,990 or $26.99 per square foot of living area for Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $136,415 with a combined improvement assessment of $78,290. The appellant disclosed that Improvement #1 has an improvement assessment of $47,040 or $24.50 per square foot of gross building area and Improvement #2 has an improvement assessment of $31,250 or $31.25 per square foot of living area, which were unrefuted by the board of review.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four comparables located within the same assessment neighborhood as Improvement #1. The comparables are improved with 2-story, class 2-11 buildings of frame exterior construction ranging in size from 1,540 to 2,080 square feet of gross building area. The buildings are from 134 to 142 years old. Each comparable has a full basement, two of which have finished area. Two comparables each have central air conditioning. One comparable has one fireplace. Two comparables each have from a 2.5-car garage. The comparables have improvement assessments ranging from $45,002 to $101,340 or from $29.22 to $52.24 per square foot of gross building area.

The board of review did not provide any evidence in support of its contention of the correct assessment for Improvement #2, but did provide a property characteristic printout for this Improvement #2.

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 assessments for Improvement #1 and Improvement #2 are not warranted.

The parties submitted nine suggested equity comparables for the Board's consideration, The Board gives reduced weight to the appellant's comparables #2 through #5, as well as board of review comparables #1, #2, and #3 due to differences when compared to the subject in size, foundation type, central air conditioning, and/or garage amenity.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparable #1 and board of review comparable #4 which are overall most similar to the subject in location, design/class, age, size, and features, The two best comparables have improvement assessments of $22,502 and $101,340 or $10.36 and $52.24 per square foot of gross building area, respectively. Improvement #1 has an improvement assessment of $47,040 or $24.50 per square foot of gross building area falls which is bracketed by the two best comparables in this record. After considering adjustments to the two best comparables for differences when compared to Improvement #1, the Board finds the appellant did not demonstrate with clear and convincing evidence that the improvement for Improvement #1 was inequitably assessed and a reduction is not justified.

For Improvement #2, the appellant provided information on five equity comparables, as the board of review did not provide any evidence. The Board finds the appellant's comparables have the same neighborhood code, design, and classification as Improvement #2, as well as being similar in age. However, the appellant's comparables each have one or more superior features when compared Improvement #2. Each comparable is a substantially larger home than the Improvement #2, being 38% to 68% larger in size than this dwelling, four comparables have larger bathroom counts than Improvement #2, four comparables feature basement foundations with finished area and garage amenities, unlike Improvement #2, four comparables have central air conditioning, which Improvement #2 lacks, and one comparable has a fireplace, which Improvement #2 lacks. Appropriate downward adjustments would be required for each comparable due to the aforementioned superior features to make them more equivalent to Improvement #2. The appellant's comparables have improvement assessments ranging from $39,780 to $49,501 or from $24.04 to $29.39 per square foot of living area. Improvement #2 has an improvement assessment of $31,250 or $21.25 per square foot of living area which falls below the range established by the appellant's comparables on an overall basis but above the range on a per square foot basis. The higher per square foot assessment is logical for Improvement #2 when considering its smaller dwelling size when compared to the appellant's comparables and the accepted real estate principle of the economies of scale. After considering adjustments to the appellant's comparables for differences when compared to Improvement #2,

the Board finds the appellant did not demonstrate with clear and convincing evidence that the improvement for Improvement #2 was inequitably assessed and a reduction is not justified.

Based on the evidence in this record, the Board finds reductions in the improvement assessments for Improvements #1 and #2 are 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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