



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

APPELLANT: Thomas McCarthy, T 3 Properties Series LLC, 2135 Series
DOCKET NO.: 24-36509.001-R-1 through 24-36509.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thomas McCarthy, T 3 Properties Series LLC, 2135 Series, the appellant, by attorney Kelly J. Keeling, of KBC Law Group 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 ***a reduction*** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-36509.001-R-1	15-15-425-014-0000	1,890	18,594	\$20,484
24-36509.002-R-1	15-15-425-015-0000	1,890	18,594	\$20,484

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 consists of two parcels that are improved with a two-story multi-family building of masonry exterior construction with 4,250 square feet of gross building area. The building is approximately 60 years old. Features of the building include a full basement that is finished with an apartment and 6 bathrooms. The property has a site with a combined total of 6,300 square feet of land area and is located in Broadview, Proviso Township, Cook County.¹ The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

¹ The Board finds the best description of the subject's site size was provided by the appellant.

comparables that have the same assessment neighborhood code and are located within .5 of a mile from the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction with 4,148 or 4,250 square feet of gross building area. The buildings are 58 or 59 years old. The comparables each have a full basement with finished area and 6 bathrooms. The comparables have improvement assessments that range from \$28,220 to \$37,366 or from \$6.80 to \$9.01 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$27,010 or \$6.36 per square foot of gross building area.

The appellant provided the Cook County Board of Review decision for both parcels disclosing a total combined assessment for the subject of \$43,000. The subject has an improvement assessment of \$39,220 or \$9.23 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four equity comparables, three of which have the same assessment neighborhood code as the subject and are located in the subject's subarea. Comparable #1 is a class 2-11 property that is improved with two-story multi-family building of masonry exterior construction with 3,856 square feet of gross building area. Comparables #2, #3 and #4 are class 2-12 properties that are improved with two-story mixed use commercial/residential buildings ranging in size from 3,360 to 4,160 square feet of gross building area. The four buildings are from 60 to 76 years old. The comparables each have a basement, one of which is finished with an apartment and each comparable has either 2½, 3½ or 5 bathrooms. The comparables have improvement assessments that range from \$21,438 to \$34,905 or from \$5.85 to \$9.05 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to board of review comparables #2, #3 and #4 which differ from the subject in property classification, as each of these properties are improved with mixed use commercial/residential buildings, in contrast to the subject's multi-family building. Additionally, board of review comparable #2 is significantly older in age when compared to the subject, board of review comparable #3 is less similar to the subject in location and board of review comparable #3 has a substantially smaller building size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's three comparables, along with board of review comparable #1, which are similar to the subject in location,

classification, building size, design, age and some features. The comparables have improvement assessments ranging from \$28,220 to \$37,366 or from \$6.80 to \$9.05 per square foot of living area. The subject's improvement assessment of \$39,220 or \$9.23 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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:

April 21, 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 9-125 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas McCarthy T 3 Properties Series LLC, 2135 Series, by attorney:
Kelly J. Keeling
KBC Law Group
100 N. LaSalle Street
Suite 510
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602