FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jared Elfvin
DOCKET NO.: 24-42095.001-R-1
PARCEL NO.: 13-13-326-004-0000

The parties of record before the Property Tax Appeal Board are Jared Elfvin, 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:	$29,059
IMPR.:	$87,910
TOTAL:	$116,969

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 is improved with a 2-story dwelling of frame construction that contains 3,022 square feet of living area. The dwelling is approximately 8 years old. Features of the home include a full basement with a formal recreation room, 3 full and 2 half bathrooms, central air conditioning, 2 fireplaces, and a 3-car garage. The property has a 4,687 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information[1] on five comparables located within the subject's assessment neighborhood. The appellant's evidence included

[1] The Board used the property characteristics printouts provided by the appellant to verify and correct some of the data within the appellant's grid analysis.

property characteristics printouts that were used by the Board to verify or correct some of the data in the grid analysis. The comparables consist of class 2-78 2-story dwellings of frame or masonry exterior construction that range in size from 2,784 to 3,092 square feet of living area. The homes are 21 or 47 years old. Each comparable has a full basement with a recreation room, central air conditioning, and 2 to 4 full and 1 half bathrooms. Four comparables each have a fireplace, and four comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from $59,448 to $64,899 or from $20.99 to $22.09 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $65,124.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $116,969. The subject property has an improvement assessment of $87,910 or $29.09 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile from the subject. The comparables consist of class 2-78 2-story dwellings of frame or frame and masonry exterior construction that range in size from 2,224 to 3,336 square feet of living area. The homes are 1 to 14 years old. Each comparable has a full basement with a formal recreation room, 1 to 4 full and 1 half bathrooms, central air conditioning, and either a 2-car or a 3-car garage. Three comparables each have 2 fireplaces. The comparables have improvement assessments that range from $64,941 to $101,941 or from $29.20 to $32.57 per square foot of living area.

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.

The parties' provided nine comparables for the Board's consideration. The Board gives less weight to appellant's comparables and the board of review's comparable #3 which are less similar to the subject in age or dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2 and #4 which are relatively similar to the subject in location, age, dwelling size, and most features. These three comparables have improvement assessments that range from $81,941 to $101,941 or from $30.56 to $32.57 per square foot of living area. The subject's improvement assessment of $87,910 or $29.09 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and below the range on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds 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.

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: November 17, 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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