



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

APPELLANT: Jerry Warren
DOCKET NO.: 24-42748.001-R-1
PARCEL NO.: 13-27-305-020-0000

The parties of record before the Property Tax Appeal Board are Jerry Warren, 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: \$12,765
IMPR.: \$59,240
TOTAL: \$72,005

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 3-story multi-family building¹ of masonry exterior construction that contains 4,343 square feet of gross building area. The building is approximately 11 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, and 7 full bathrooms. The property has a 4,118 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 building 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 five equity comparables located within the same assessment neighborhood as the subject. The comparables

¹ The board of review's grid analysis and Section III of the appellant's appeal petition, along with the photographic evidence provided by the appellant depict the subject to be a 3-story building.

consist of class 2-11 2-story multi-family buildings of masonry exterior construction that range in size from 3,954 to 4,708 square feet of gross building area. The buildings are from 62 to 104 years old. Each comparable has a full basement with a recreation room, 3 or 4 full bathrooms, with two comparables having 1 or 2 additional half bathrooms, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$35,468 to \$41,810 or from \$8.66 to \$9.25 per square foot of gross building area. The appellant requested the subject's improvement assessment be reduced to \$38,609.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,005. The subject property has an improvement assessment of \$59,240 or \$13.64 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on one equity comparable located within the same assessment neighborhood, block and street as the subject. The comparable consists of class 2-11 3-story multi-family buildings of masonry exterior construction that is 4,343 square feet of gross building area and is 11 years old. The comparable has a crawl space foundation, 6 full bathrooms, and central air conditioning. The comparable has an improvement assessment of \$71,442 or \$16.45 per square foot of gross building area. The board of review contends the "comparable is close to the subject in age, BSF and proximity next door" to the subject, which "supports the AV as correct and therefore equitable."

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 submitted information on six equity comparables for the Board's consideration. The Board finds the appellant's five comparables are inferior to the subject given the buildings' older ages ranging from 62 to 104 years old in contrast to the 11-year-old age of the subject building. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2, #3 and #4 which are significantly less similar to the subject in age than the other comparables in the record.

The Board gives more weight to the appellant's comparable #5 which is much closer in age to the subject building than the appellant's other comparables and the board of review's comparable #1 which is identical, or nearly identical, to the subject in location, design, age, building size and most features. Nonetheless, the appellant's comparable #5 and the board of review's comparable #1 have improvement assessments of \$39,424 and \$71,442 or \$9.25 to \$16.45 per square foot of gross building area, respectively. The subject's improvement assessment of \$59,240 or \$13.64 per square foot of building area is bracketed by the two most similar comparables in the record. Based on this record, and after considering the adjustments to the two most similar comparables

to make them more equivalent to the subject property, 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.



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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