



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

APPELLANT: Brent Waybum
DOCKET NO.: 24-44088.001-R-1
PARCEL NO.: 13-26-417-006-0000

The parties of record before the Property Tax Appeal Board are Brent Waybum, 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 **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:

LAND: \$15,768
IMPR.: \$37,500
TOTAL: \$53,268

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 a 2-story dwelling of frame exterior construction with 1,764 square feet of living area. The dwelling is approximately 121 years old. Features of the home include a full basement with finished area, 2½ bathrooms, central air conditioning, one fireplace and a 2-car garage.¹ The property has a 3,625 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 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 five comparables

¹ The Board finds the subject property is a 121-year-old dwelling with 2½ bathrooms and a finished basement area as disclosed in the board of review's grid analysis and was unrefuted by the appellant.

located within the same assessment neighborhood as the subject property.² The comparables consist of class 2-05, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,596 to 1,940 square feet of living area. The homes are 68 to 126 years old. Three comparables have basements, and two comparables have slab foundations. Each comparable has either 1, 1½ or 2 bathrooms, one comparable has central air conditioning, one comparable has a fireplace, and four comparables have either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$24,377 to \$31,557 or from \$14.26 to \$16.50 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$28,647 or \$16.24 per square foot of living area.

The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject property of \$72,217. The subject property has an improvement assessment of \$56,449 or \$32.00 per square foot of living area.

The board of review submitted its “Board of Review Notes on Appeal.” The board of review did not provide any comparables in support of the subject’s correct assessment.

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

The Board finds the only evidence of assessment equity to be the five comparables submitted by the appellant. Nevertheless, the Board gives less weight to the appellant’s comparable #1 which is considerably newer in age than the subject dwelling. The Board gives more weight to the appellant’s remaining comparables which are relatively similar to the subject in location, age and dwelling size. However, upward adjustments are required for differences in features when compared to the subject, including but not limited to their fewer bathroom counts and a lack of central air conditioning, two of the comparables lack of a basement foundation, and one of the comparables lack of a garage amenity. The appellant’s four comparables have improvement assessments ranging from \$26,336 to \$31,557 or from \$16.23 to \$16.50 per square foot of living area. The subject's improvement assessment of \$56,449 or \$32.00 per square foot of living area falls above the range established by the appellant’s best comparables. After considering the adjustments to these four comparables for differences from the subject property, the Board finds the subject’s improvement assessment is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

² Some of the descriptive property characteristics of the appellant’s comparables were gleaned from the supplemental evidence provided by the appellant.

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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