FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer Splinter
DOCKET NO.: 24-46287.001-R-1
PARCEL NO.: 13-12-228-020-0000

The parties of record before the Property Tax Appeal Board are Jennifer Splinter, 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:	$14,813
IMPR.:	$52,200
TOTAL:	$67,013

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 three-story multi-family building of masonry exterior construction with 4,350 square feet of gross building area. The building is approximately 99 years old. Features of the building include a full basement, three full bathrooms, three half bathrooms and a 2-car garage. The property has a site with 3,750 square feet of land area and is located in Chicago, Jefferson Township, Cook County. 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 five equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 4,000 to 4,727 square feet of gross building area. The buildings are from 70 to 97 years old. Each comparable has a full basement, three or four full bathrooms and either a 2-car, a 2.5-car or a 3-car garage. Two comparables have central air conditioning. The comparables have improvement assessments that range from $40,375 to $47,208 or from $9.09 to $10.09 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $42,369 or $9.74 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $75,001. The subject property has an improvement assessment of $60,188 or $13.84 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject, one of which is also located along the same street. The comparables are class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction ranging in size from 3,984 to 4,740 square feet of gross building area. The buildings are from 97 to 101 years old. The comparables each have a full basement, three full bathrooms and either a 1.5-car or a 2-car garage. Two comparables each have three additional half bathrooms and one comparable has three fireplace. The comparables have improvement assessments that range from $47,837 to $52,837 or from $11.15 to $12.80 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4 and #5 due to differences from the subject building in age and/or story height. Additionally, the appellant's comparables #2 and #4 have central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with the four comparables submitted by the board of review, which have the same assessment neighborhood code as the subject and are improved with three-story buildings, like the subject. These five comparables are similar to the subject in building size, age and some features. The comparables have improvement assessments that range from $45,306 to $52,837 or from $9.74 to $12.80 per square foot of gross building area. The subject's improvement assessment of $60,188 or $13.84 per square foot of gross building 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. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

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: July 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

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