FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Benjamin J. Audet
DOCKET NO.: 24-49542.001-R-1
PARCEL NO.: 14-33-305-035-0000

The parties of record before the Property Tax Appeal Board are Benjamin J. Audet, 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:	$64,960
IMPR.:	$117,519
TOTAL:	$182,479

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 2,733 square feet of living area. The dwelling is approximately 146 years old. The home features a full basement finished with a recreation room, three full bathrooms, one half bathroom, central air conditioning, one fireplace, and a 2-car garage. The property has a 4,191 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 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 and property classification code as the subject. According to the property characteristic printouts provided by the appellant, the comparables are improved with 2-story dwellings of frame or frame and masonry exterior

construction ranging in size from 2,596 to 2,754 square feet of living area. The dwellings are from 125 to 144 years old. The comparables each have a full basement, two of which are finished with a recreation room or an apartment; however, the appellant did not disclose basement finish, if any, for comparable #5. Each comparable has two or three full bathrooms, central air conditioning, and a 2-car garage. Three comparables each have an additional half bathroom. Four comparables each have one or two fireplaces. The comparables have improvement assessments ranging from $84,980 to $93,500 or from $31.65 to $35.81 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $90,025.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2024 tax year disclosing the total assessment for the subject property of $197,238. The subject property has an improvement assessment of $132,278 or $48.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,569 to 2,770 square feet of living area. The dwellings are from 131 to 147 years old. Each comparable has a full basement with finished area, central air conditioning, two or four full bathrooms, and one fireplace. Two comparables each have one half bathroom. Two comparables each have a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from $111,572 to $119,738 or from $41.92 to $46.50 per square foot of living 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). Based on the evidence in this record, the Board finds a reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, as well as board of review comparable #2, which lack basement finish or a garage amenity, both of which are features of the subject. The Board also gives less weight to the appellant's comparable #5 for which basement finish, if any, was not disclosed by the appellant and is required by the Board to make a complete and meaningful analysis of the similarities and differences of this comparable to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, along with board of review comparables #1 and #3, which overall are more similar to the subject in location, story-height, age, dwelling size, and other features. These four comparables

have improvement assessments ranging from $85,500 to $116,119 or from $32.27 to $43.43 per square foot of living area. The subject's improvement assessment of $132,278 or $48.40 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the evidence demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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