FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 3403 S. Union Ave., Inc.
DOCKET NO.: 24-50311.001-R-1
PARCEL NO.: 17-33-120-096-0000

The parties of record before the Property Tax Appeal Board are 3403 S. Union Ave., Inc., 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:	$19,184
IMPR.:	$58,830
TOTAL:	$78,014

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 3-story, multi-family building of masonry exterior construction with 4,870 square feet of gross building area and is approximately 126 years old. Features include a full basement with finished area,[1] eight full bathrooms, and central air conditioning. The property has a 3,520 square foot site and is located in Chicago, South Chicago 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 comparables located within the subject's assessment neighborhood. The comparables are improved with 2-

[1] The board of review disclosed the subject has a full basement with finished area, which was unrefuted by the appellant.

story or 3-story, class 2-11 multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 4,579 to 5,104 square feet of gross building area. The buildings range in age from 97 to 146 years old. Each comparable has a full basement. One comparable has central air conditioning. Four comparables each have a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $39,300 to $49,650 or from $8.31 to $9.76 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $78,014. The subject property has an improvement assessment of $58,830 or $12.08 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located in the subject's assessment neighborhood. The comparables are improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 4,185 to 5,328 square feet of gross building area. The buildings range in age from 111 to 136 years old. The comparables each have a full or partial basement. Three comparables each have central air conditioning. One comparable has one fireplace. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $51,969 to $64,820 or from $12.17 to $12.42 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine suggested comparables for the Board's consideration. The Board gives diminished weight to the appellant's comparables #1, #3 and #4, as well as board of review comparable #4, due to differences when compared to the subject in design, age, dwelling size, and/or lack of central air conditioning, which the subject features.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #5, as well as board of review comparables #1, #2, and #3 which are similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in other features which would require appropriate adjustments for the differences when compared to the subject to make them more equivalent to the subject. The comparables have improvement assessments ranging from $42,562 to $64,820 or from $8.88 to $12.27 per square foot of gross building area. The subject's improvement assessment of $58,830 or $12.08 per square foot of gross building area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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:

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

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