FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Grodzins
DOCKET NO.: 24-50981.001-R-1
PARCEL NO.: 14-32-224-007-0000

The parties of record before the Property Tax Appeal Board are James Grodzins, 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:	$48,050
IMPR.:	$179,880
TOTAL:	$227,930

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 dwelling of masonry exterior construction with 4,842 square feet of living area. The dwelling is approximately 40 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace, and a 2-car garage.[1] The property has a 3,100 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-08 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 located within the subject's assessment neighborhood. The comparables are

[1] The board of review reported that the subject has finished basement area, which was not refuted by the appellant in rebuttal.

improved with 2-story or 3-story, class 2-08 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,826 to 4,961 square feet of living area. The homes range in age from 31 to 45 years old. Four comparables each have a full or partial basement and one comparable has a slab foundation. Each dwelling has central air conditioning, one or three fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from $133,750 to $167,945 or from $31.24 to $40.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $179,880 or $37.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $251,748. The subject property has an improvement assessment of $203,698 or $42.07 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-08 dwellings of masonry exterior construction ranging in size from 3,880 to 4,511 square feet of living area. The homes are 15 to 26 years old. Each dwelling has a full basement, two of which have finished area, central air conditioning, from one to three fireplaces, and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $197,717 to $246,972 or from $43.83 to $62.10 per square foot of living area. The board of review asserts the assessed values per square foot for the submitted comparables support the subject's assessed value as 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4, as well as the board of review comparables, due to differences when compared to the subject in design, age, dwelling size, and/or foundation type. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #5 are overall most similar to the subject in design/class, age, dwelling size, foundation type, and other features. The two best comparables have improvement assessments of $165,563 and $167,945 or $33.37 and $40.41 per square foot of living area, respectively. The subject's improvement assessment of $203,698 or $42.07 per square foot of living area falls above the two best comparables in this record overall and appears to be excessive. After considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's improvement is inequitably assessed and a reduction in the subject's assessment, commensurate with the subject's request, 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

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