



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

APPELLANT: Mark Weiss
DOCKET NO.: 24-50987.001-R-1
PARCEL NO.: 17-32-221-016-0000

The parties of record before the Property Tax Appeal Board are Mark Weiss, 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: \$18,067
IMPR.: \$48,627
TOTAL: \$66,694

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 has two improvements on one parcel. Improvement #1 consists of a 2-story multi-family building of masonry exterior construction with 2,494 square feet of gross building. The building is approximately 130 years old and features include a full basement.¹ Improvement #2 was reported to be a multi-family building with 2,150 square feet of gross building area. The property has a 3,650 square foot site and is located in Chicago, South Chicago Township, Cook County. Both improvements were classified class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

¹ The only description for Improvement #1, which was unrefuted by the board of review, was gleaned from the evidence presented by the appellant, as the board of review provided a substitute property for the subject in the "Notes on Appeal." The appellant also provided limited data for Improvement #2 in the second chart supplied in the brief.

The appellant contends assessment inequity concerning the improvements as the basis of the appeal. However, Improvement #2 was presented in a brief along with a chart of five suggested comparables; this second set of comparables was not presented in accordance with Standing Order #2 issued by the Property Tax Appeal Board in February 2023 and will not be further analyzed herein.²

In support of the Improvement #1 inequity argument, the appellant submitted information in Section V on five equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story, class 2-11 multi-family buildings of frame, masonry, or frame and masonry exterior construction that range in age from 133 to 143 years old. The buildings range in size from 2,016 to 2,872 square feet of gross building area. Three comparables each have a full basement and two comparables each have a slab foundation. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$17,004 to \$24,239 or from \$8.43 to \$8.50 per square foot of gross building area. Based on this evidence, the appellant requested a total reduced improvement assessment of \$39,195 for both improvements with specific reductions requested for Improvements #1 and #2 of \$21,049 and \$18,146, respectively.

The board of review submitted its "Board of Review Notes on Appeal" for a substitute property. The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$76,695 and reported that the subject property has a combined improvement assessment of \$58,628. The appellant reported that Improvement #1 has an improvement assessment of \$32,389 or \$12.98 per square foot of gross building area and Improvement #2 has an improvement assessment of \$26,239 or \$12.20 per square foot of gross building area, which were unrefuted by the board of review.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables consist of 1-story or 2-story, class 2-11 buildings of masonry exterior construction that range in age from 99 to 137 years old. The buildings range in size from 2,100 to 2,460 square feet of gross building area. Each comparable has a full basement and a 2-car garage. The comparables have improvement assessments ranging from \$25,675 to \$31,239 or from \$11.68 to \$12.70 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 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

² This appeal was filed on May 6, 2025, by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables related to Improvement #2 and set forth in the brief, rather than the electronic form Sec. V grid analysis, have been given zero weight in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

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 improvement assessment for Improvement #1 is warranted.

As an initial matter, only Improvement #1 will be analyzed for improvement assessment inequity.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board has given reduced weight to the appellant's comparables #1, #2, #3, and #5, as well as board of review comparables #1, #3, and #4 due to differences when compared to the subject in design, age, size, and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #2 which are overall most similar to the subject in location, design/class, age, and gross building size. However, board of review comparable #2 has a garage amenity, unlike the subject, suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the subject. The two most similar comparables have improvement assessments of \$21,007 and \$25,675 or \$8.46 and \$11.79 per square foot of gross building area, respectively. Improvement #1 has an improvement assessment of \$32,389 or \$12.98 per square foot of gross building area which falls above the two best comparables in this record and appears to be excessive. After considering adjustments for differences when compared to the subject, finds a reduction in the improvement assessment for Improvement #1, commensurate with the appellant's request, is justified.

Based the evidence in this record, the Board finds Improvements #1 and #2 have improvement assessments of \$22,000 and \$26,239, respectively.

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

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