



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

APPELLANT: Robert Golant
DOCKET NO.: 24-51024.001-R-1
PARCEL NO.: 17-03-204-042-0000

The parties of record before the Property Tax Appeal Board are Robert Golant, 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: \$93,150
IMPR.: \$219,759
TOTAL: \$312,909

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 mixed-use building of masonry exterior construction with 9,300 square feet of building area. The building is approximately 140 years old. Features of the building include a full basement and central air conditioning. The property has a 3,000 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 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 same assessment neighborhood as the subject property.¹ The

¹ Some of the descriptive information regarding the comparables was drawn from the property characteristics printouts provided by the appellant.

appellant's grid analysis did not disclose the comparables' proximity to the subject property. The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 6,090 to 9,880 square feet of building area. The buildings are 62 to 136 years old. The comparables have partial or full basements and from 3 to 6 full and 1 to 3 half bathrooms. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$113,138 to \$214,494 or from \$17.86 to \$21.71 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$201,345 or \$21.65 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,909. The subject property has an improvement assessment of \$219,759 or \$23.63 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, one of which is located within the same assessment neighborhood as the subject property. Comparable #1 is the same property as the appellant's comparable #5. The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 8,427 to 10,600 square feet of building area. The buildings are 55 to 137 years old. The comparables have partial basements and from 2 to 4 full bathrooms, with three having from 1 to 3 half bathrooms. Three comparables each have central air conditioning. Comparable #2 has a 2-car garage. The comparables have improvement assessments ranging from \$178,762 to \$272,750 or from \$21.09 to \$25.73 per square foot of 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 eight equity comparables for the Board's consideration, which includes one common comparable. The Board gives less weight to appellant comparables #1, #2, #3 and #4 along with board of review comparable #4 which differ from the subject and the other properties in the record in building size and/or age.

The Board finds the best evidence of assessment equity to be the parties' common comparable and the board of review's comparables #2 and #3 which are more similar to the subject in age, building size. However, these comparables require upward adjustments for fewer bathroom counts and the parties' common comparable for lack of central air conditioning when compared to the subject. Conversely, the board of review comparable #2 requires a downward adjustment for a garage amenity, which the subject lacks. These three comparables have improvement assessments ranging from \$178,762 to \$214,494 or from \$21.09 to \$21.71 per square foot of building area. The subject's improvement assessment of \$219,759 or \$23.63 per square foot of

building area falls above the best comparables in this record, which is logical after considering the adjustments to the comparables for differences in features to the subject property. Based on this record, 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: _____

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

AGENCY

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