



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

APPELLANT: Edward Stevens
DOCKET NO.: 24-51417.001-R-1
PARCEL NO.: 14-33-102-036-0000

The parties of record before the Property Tax Appeal Board are Edward Stevens, 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: \$39,463
IMPR.: \$76,645
TOTAL: \$116,108

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 masonry exterior construction with 1,990 square feet of living area. The dwelling is approximately 134 years old. Features of the home include a basement with finished area, a fireplace, and a 4-car garage. The property has a 2,546 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 old style row house (townhome) property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five

equity comparables that are located within the same assessment neighborhood as the subject.¹ The appellant's grid analysis disclosed the comparables proximity to the subject was "unknown." The comparables consist of class 2-10, 2-story or 3-story dwellings of masonry exterior construction ranging in size from 1,944 to 2,122 square feet of living area. The dwellings are from 104 to 154 years old. Three comparables each have a basement. According to the property characteristics printouts provided by the appellant, two comparables have slab foundations. Three comparable each have central air conditioning, and four comparables each have 1 or 2 fireplaces. The comparables have improvement assessments ranging from \$60,508 to \$66,509 or from \$29.19 to \$34.21 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted two separate "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$116,108. The subject property has an improvement assessment of \$76,645 or \$38.52 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two grid analyses, each containing four comparables numbered #1 through #4. For clarity in the record, the comparables in the second grid have been renumbered in consecutive order as comparables #5 through #8. All the comparables are located within the same assessment neighborhood and subarea as the subject.² Comparables #1 through #4 are located within the same block and/or street as the subject. The comparables consist of class 2-10, 2-story or 3-story dwellings of masonry exterior construction ranging in size from 1,790 to 2,022 square feet of living area. The dwellings are 120 to 137 years old. Each comparable has a full basement, five comparables each have central air conditioning, seven comparables have either 1 or 2 fireplaces, and three comparables have either a 1.5-car or a 2-car garage. A notation was provided indicating the board of review's comparables #5 through #8 are located outside the subject's development that support the current "AV" of the subject property. The eight comparables have improvement assessments ranging from \$76,646 to \$112,048 or from \$38.52 to \$57.11 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 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.

¹ The appellant's comparables have Property Index Numbers (PINs) beginning with #14-32, indicating the comparables are located in section 32, while the subject's PIN begins with #14-33, indicating the subject is located in a different section than the appellant's comparables.

² The board of review's comparables and the subject property have PINs that begin with #14-33, indicating these comparables are located within the same section.

The record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #4 through #7 due to differences in their location, design, age, foundation type, and/or presence of central air conditioning when compared to the subject.

The Board gives more weight to the board of review's comparables #1, #2 and #3 which are located within the same assessment neighborhood, street and block as the subject and are overall most similar to the subject in design, age, dwelling size and most features. However, these three comparables each require an upward adjustment for lack of a garage amenity when compared to the subject property which has a 4-car garage. These three comparables have improvement assessments ranging from \$76,646 to \$81,576 or from \$38.52 to \$40.34 per square foot of living area. The subject's improvement assessment of \$76,645 or \$38.52 per square foot of living area falls slightly below the range established by the best comparables in the record on an overall basis and matches the comparable at the lower end of the range on a per square foot basis. 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: _____

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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