FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mary Wondolowski
DOCKET NO.: 24-54799.001-R-1
PARCEL NO.: 17-21-211-102-0000

The parties of record before the Property Tax Appeal Board are Mary Wondolowski, 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:	$29,128
IMPR.:	$60,872
TOTAL:	$90,000

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 townhome of masonry exterior construction with 2,340 square feet of living area. The dwelling is approximately 35 years old. Features include a slab foundation,[1] central air conditioning, a fireplace, and a 1-car garage. The property has a 1,674 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 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

[1] The appellant's evidence is internally inconsistent regarding the foundation type of the subject dwelling. The Board finds the subject dwelling has a slab foundation, according to the supplemental property characteristics printout provided by the appellant and the board of review's grid analysis, which was unrefuted by the appellant.

comparables located within the same assessment neighborhood as the subject. The comparables are improved with 3-story, class 2-95 townhomes of masonry exterior construction each containing 2,146 square feet of living area. The dwellings are either 24 or 26 years old. Each comparable has a slab foundation, central air conditioning, and a 1-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from $38,821 to $39,691 or from $18.09 to $18.50 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $90,000. The subject property has an improvement assessment of $60,872 or $26.01 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 with 22-year-old dwellings have been renumbered in consecutive order as comparables #5 through #8. All the comparables are located within the subject's assessment neighborhood, and comparables #1 through #4 are also located within the same block and/or street as the subject. The eight comparables consist of class 2-95, 3-story dwellings of masonry exterior construction ranging in size from 2,264 to 2,621 square feet of living area. The comparables are 22 or 35 years old. Seven comparables each have a slab foundation, and comparable #6 has a basement. All the comparables have central air conditioning, 1 or 2 fireplaces, and either a 1-car or a 2-car garage. The board of review provided notations indicating the comparables #1 through #4 are located within subject's development while the comparables #5 through #8 are located outside the subject's development. The eight comparables have improvement assessments ranging from $59,513 to $70,499 or from $26.01 to $29.63 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.

The parties submitted thirteen suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #2, #3 and #5 through #8 which are less similar to the subject in age, dwelling size and/or foundation type than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #4 which are located within the same development, assessment neighborhood, and block as the subject property. In addition, these comparables, excluding the 4% larger dwelling size of the

board of review's comparable #4, are identical to the subject in design, age, foundation type and features. These two comparables have improvement assessments of $60,855 and $65,280 or $26.01 and $26.83 per square foot of living area, respectively. The subject's improvement assessment of $60,872 or $26.01 per square foot of living area is bracketed by the two best comparables in this record on an overall basis and is equal to the board of review comparable #1 on a square foot of living area basis. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds 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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