FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maria Ochs
DOCKET NO.: 24-54806.001-R-1 through 24-54806.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maria Ochs, 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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-54806.001-R-1	17-22-309-077-0000	18,130	50,800	$68,930
24-54806.002-R-1	17-22-309-078-0000	11,745	12,700	$24,445

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 two parcels improved with a 3-story townhome of masonry exterior construction with 2,604 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 2-car garage. The property 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 improvement inequity argument, the appellant submitted information on five comparables located within the same assessment neighborhood as the subject property. The comparables are improved with 3-story townhomes of masonry exterior construction ranging in size from 2,366 to 2,861 square feet of living area. The dwellings are 20 to 33 years

old. Each comparable has a slab foundation, central air conditioning, a fireplace and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $49,232 to $59,532 or from $20.12 to $21.17 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessments be reduced to $54,189 or $20.81 per square foot of living area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing the subject property has a combined total assessment of $122,000. The subject property has a combined improvement assessment of $92,125 or $35.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal but included a notation of the assessment information for the second parcel. In support of its contention of the correct assessment, the board of review submitted information on four comparables. Comparables #1 and #4 are located within the same assessment neighborhood as the subject property. The comparables are improved with 3-story townhomes of masonry exterior construction ranging in size from 2,524 to 3,085 square feet of living area. The dwellings are 7 to 31 years old. Each comparable has a slab foundation, central air conditioning. and a 2-car garage. Two comparables each have 2 fireplaces. The comparables have improvement assessments ranging from $60,744 to $103,589 or from $23.18 to $35.29 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer 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 nine suggested comparables for the Board's consideration, all of which have a slab foundation relative to the subject's full basement with finished area. Nevertheless, the Board gives less weight to the appellant's comparable #1 and #5 as well as the board of review's comparables due to differences in their location, age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4. These comparables are located within the same assessment neighborhood as the subject and are overall most similar to the subject in design, age, dwelling size and some features. However, each of these comparables lack a basement foundation with finished area, unlike the subject, suggesting upward adjustments would be needed in order to make them more equivalent to the subject. These three comparables have improvement assessments ranging from $49,232 to $59,532 or either 20.81 or 20.82 per square foot of living area. The subject's combined improvement assessment of $92,125 or $35.38 per square foot of living area falls above the two

best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Maria Ochs, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602