FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Hoffman
DOCKET NO.: 24-54811.001-R-1
PARCEL NO.: 14-32-227-011-0000

The parties of record before the Property Tax Appeal Board are Mark Hoffman, 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:	$48,438
IMPR.:	$46,563
TOTAL:	$95,001

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 1.5-story building of frame exterior construction with 2,018 square feet of gross building area. The building is approximately 135 years old. Features of the home include a basement and a 2-car garage. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 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 comparables with the same assessment neighborhood and classification codes as the subject. The appellant did not disclose the proximity to the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,243 to 2,486 square feet of gross building area. The buildings are from 135 to 142 years old. Each

comparable has a basement. Comparable #4 has central air conditioning, comparables #2 and #3 each have 2 fireplaces, and Comparables #1 through #4 each have a 2-car garage. The comparables have improvement assessments ranging from $27,443 to $40,003 or from $12.04 to $16.50 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $95,001. The subject property has an improvement assessment of $46,563 or $23.07 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables. The board of review did not disclose the proximity to the subject. Comparables #1 and #2 have the same assessment neighborhood codes as the subject, and comparable #1 has the same classification code as the subject. Comparable #1 is a 1.5 story building with 2,333 square feet of gross building area. Comparables #2 through #4 are 1.5-story dwellings containing from 1,936 to 2,156 square feet of living area and have central air conditioning. The comparables are each 137 years old and also have a basement and a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from $56,170 to $75,432 or from $26.67 to $36.12 per square foot of gross 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 suggested comparables for the Board's consideration with varying degrees of similarity to the subject in location, design, size and other features. Nevertheless, the Board gives less weight to the appellant's comparable #4 and the board of review's comparables #2, #3 and #4 which are less similar to the subject in size and/or present central air conditioning, a feature the subject lacks. Moreover, the board of review's three comparables also differ from the subject in assessment neighborhood code and/or classification code, unlike the other comparables in the record.

The Board finds the parties' remaining comparables have the same assessment neighborhood and classification codes as the subject and are overall more similar to the subject in age, building size, and also lack central air conditioning, like the subject. However, these comparables still require adjustments for varying degrees of similarity to the subject in features, including but not limited to the buildings' slightly larger sizes and one of the comparables lack of a garage amenity when compared to the subject. These five comparables have improvement assessments ranging

from $27,443 to $75,432 or from $12.04 to $32.33 per square foot of gross building area. The subject's improvement assessment of $46,563 or $23.07 per square foot of gross building area falls within the range established by the most similar comparables in the record. Based on this record and after considering adjustments to the most similar 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

Mark Hoffman, 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