



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

APPELLANT: Wabash Homeowners Association, INC
DOCKET NO.: 24-55659.001-R-3 through 24-55659.014-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wabash Homeowners Association, INC, the appellant(s), by attorney Dora Cornelio, 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 **A 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
24-55659.001-R-3	17-22-106-098-0000	16,478	20,615	\$37,093
24-55659.002-R-3	17-22-106-099-0000	16,043	32,159	\$48,202
24-55659.003-R-3	17-22-106-100-0000	16,199	32,159	\$48,358
24-55659.004-R-3	17-22-106-101-0000	15,399	20,615	\$36,014
24-55659.005-R-3	17-22-106-102-0000	16,704	20,615	\$37,319
24-55659.006-R-3	17-22-106-103-0000	16,721	20,615	\$37,336
24-55659.007-R-3	17-22-106-104-0000	16,652	20,615	\$37,267
24-55659.008-R-3	17-22-106-105-0000	16,269	34,699	\$50,968
24-55659.009-R-3	17-22-106-106-0000	15,764	34,699	\$50,463
24-55659.010-R-3	17-22-106-107-0000	15,295	34,699	\$49,994
24-55659.011-R-3	17-22-106-108-0000	16,339	34,699	\$51,038
24-55659.012-R-3	17-22-106-109-0000	15,747	32,159	\$47,906
24-55659.013-R-3	17-22-106-111-0000	12,998	32,159	\$45,157
24-55659.014-R-3	17-22-106-112-0000	18,914	34,699	\$53,613

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 14 approximately 18-year-old townhouse units with masonry construction. The units are identified as PIN# 17-22-106-098-0000, PIN #17-22-106-099-0000, and PIN #17-22-106-100-0000 through 112-0000. Five of the units (PIN# 17-22-106-098, 101-104) have 1,783 square feet of living area. Four of the units (PIN#099, #100, 109, 111) have 2,051 square feet of living area. Five of the units (PIN #105 through 108, #112) have 2,213 square feet of living area. Features of the townhomes include a full basement, central air conditioning, and a fireplace. The units are located in Chicago, South Chicago Township, Cook County. The subjects are classified as class 2-95 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. For townhomes with PIN #'s 17-22-106-098, 101-104, In support of this argument the appellant submitted information on five equity comparables. These units have a cumulative improvement assessment of \$280,751. These units have improvement assessments per square foot of \$31.49 per square foot. The appellant did not state the distance of the comparables to the subject but indicated they are located in the same general neighborhood. The comparables are class 2-95 properties. The comparables have between 1,623 and 1,975 square feet of living area and have improvement assessments between \$11.07 and \$15.70 per square foot of living area.

For townhomes with PIN #'s 17-22-106-099, 100, 105-108, 109, 111, 112 in support of this argument the appellant submitted information on five equity comparables for both sets of units. The 105 through 108, and 112 units have a cumulative improvement assessment of \$266,445 with an assessment per square foot of \$24.08. The 099, 100, 109 and 111 units have a cumulative improvement assessment of \$207,013 and an improvement assessment of \$25.23 per square foot. The appellant did not state the distance of the comparables to the subject but indicated they are located in the same general neighborhood. The comparables are class 2-95 properties. The comparables have between 2,053 and 2,228 square feet of living area and have improvement assessments between \$15.03 and \$15.75 per square foot of living area.

The county board of review submitted its "Board of Review Notes on Appeal". The board of review submitted comparables for a single family home located on 2942 N. Fremont Street Chicago, which is not the property at issue in this matter. The Board did not consider these comparables since they are for a different property, are each single family homes over 3,000 square feet, and not close to approximating the subject townhome units. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not fewer 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity for each of the townhouse units to be appellant's comparables #1, #2, #3, #4 and #5 (for both the first and second set of comparable unites). As stated above, the board of review's evidence was meant for a different subject and consisted of single family homes over 3,000 square feet that did not come close to approximating the subject. The best comparables had improvement assessments that ranged from \$11.07 to \$15.70 per square foot of living area. The best comparables for the second set of units ranged from \$15.03 and \$15.75. The improvement assessments of \$31.49, \$24.08, and \$25.23 for the sets of units are above each of those ranges established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence 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: _____

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: June 16, 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 9-125 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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