



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

APPELLANT: Charles Holzner  
DOCKET NO.: 16-22912.001-R-1  
PARCEL NO.: 14-20-404-005-0000

The parties of record before the Property Tax Appeal Board are Charles Holzner, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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:** \$17,500  
**IMPR.:** \$50,045  
**TOTAL:** \$67,545

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 2016 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 two-story, multi-family dwelling of masonry construction. The dwelling is 115 years old and has 2,920 square feet of living area. Features of the dwelling include two apartment units and a full unfinished basement. The property has a 3,125 square-foot site and is located in Chicago, Lake View 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 as the basis of the appeal. The subject's land assessment is not being contested in this appeal. In support of the inequity argument, the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, masonry or stucco construction. The dwellings are 112 or 117 years old and contain from

2,390 to 3,105 square feet of living area. Each comparable has an unfinished basement, and one has central air conditioning. Information regarding garages was not provided on the appellant's grid analysis. The appellant also submitted a map which revealed that one of the comparables was located on the same street as the subject, and the other three were located over one-half mile from the subject property. The comparables have improvement assessments ranging from \$25,482 to \$37,640 or from \$10.03 to \$12.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,040 or \$12.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,545 was disclosed. The subject property has an improvement assessment of \$50,045 or \$17.14 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood and classification codes as the subject. Two of the comparables were described as being located on the same block as the subject, and the other two were described as being located a quarter-mile from the subject property. The comparables are improved with two-story, multi-family dwellings of masonry construction. The dwellings are from 112 to 122 years old and contain from 2,658 to 3,236 square feet of living area. Each comparable has a full basement, with one being finished for an apartment. One comparable has two fireplaces, and another comparable has a two-car garage. The board of review's comparable properties have improvement assessments ranging from \$45,558 to \$60,707 or from \$17.14 to \$20.32 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of eight suggested comparables. The Board finds the appellant's comparables #1, #2, and #4 were located over one-half mile from the subject; comparables #1 and #2 had significantly less living area than the subject; and comparable #3 was a three-story dwelling that differed from the subject's two-story design. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables were very similar to the subject in location, two-story design, masonry construction, age, living area and foundation. These comparables had improvement assessments that ranged from \$45,558 to \$60,707 or from \$17.14 to \$20.32 per square foot of living area. The subject's improvement assessment of \$50,045 or \$17.14 per square foot of living area is identical to the improvement assessment at the low end of the range established by the best comparables in this record on a per square foot basis. After considering

adjustments to the comparables for differences from 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: May 21, 2019



\_\_\_\_\_  
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

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

APPELLANT

Charles Holzner, by attorney:  
John S. Xydakis  
Law Offices of John S. Xydakis  
30 North Michigan Avenue  
Suite 402  
Chicago, IL 60602

COUNTY

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