



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

APPELLANT: Johan Joseph  
DOCKET NO.: 17-30170.001-R-1  
PARCEL NO.: 17-08-108-018-0000

The parties of record before the Property Tax Appeal Board are Johan Joseph, the appellant(s), by attorney Ciarra Schmidt, 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:

**LAND:** \$9,225  
**IMPR.:** \$47,185  
**TOTAL:** \$56,410

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 2017 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 3,075 square foot parcel of land improved with two, 132-year old improvements. Improvement #1 is a three-story, frame, multi-family dwelling containing 3,087 square feet of building area and improvement #2 is a two-story, frame, single-family dwelling containing 1,108 square feet of building area.<sup>1</sup> The property is located in Chicago, West Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted five comparables for each improvement. Improvement #1's comparables are described as two or three-story, masonry, multi-family dwellings. They range: in age from 124

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<sup>1</sup> The Board took judicial notice of a previous appeal, docket # 11-26787.001-R-1, for the description of the subject property as the parties had differing descriptions.

to 135 years; in size from 2,772 to 3,250 square feet of building area; and in improvement assessment from \$7.39 to \$8.90 per square foot of building area.

Improvement #2's comparables are described as two-story, masonry or frame, single-family dwellings. They range: in age from 98 to 137 years; in size from 1,072 to 1,392 square feet of building area; and in improvement assessment from \$16.24 to \$17.79 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$61,596. Improvement #1 has an allocated improvement assessment of \$29,895 or \$9.68 per square foot of building area while improvement #2 has an allocated improvement assessment of \$22,476 or \$20.29 per square foot of building area.

For improvement #1, the board of review submitted four comparables. These properties are described as one or two-story, masonry or frame, single or multi-family dwellings. They range: in age from 19 to 147 years; in size from 678 to 2,099 square feet of building area; and in improvement assessment from \$17.21 to \$37.37 per square foot of building area. The board of review did not submit comparables for improvement #2.

### **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).

As to improvement #1, the Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments ranging from \$7.39 to \$6.90 per square foot of building area. The remaining comparables were given diminished weight for differences in construction, size, design, or use. The subject's allocated improvement assessment of \$9.68 per square foot of building area is above the range of 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 improvement #1 assessment is justified.

As to improvement #2, the Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments ranging from \$16.24 to \$17.79 per square foot of building area. The subject's allocated improvement assessment of \$20.29 per square foot of building area is above the range of 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 improvement #2 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.



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Chairman



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Member



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Member



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Member

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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: April 20, 2021



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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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