



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

APPELLANT: Lisa Podmajersky
DOCKET NO.: 17-34263.001-R-1
PARCEL NO.: 17-21-305-039-0000

The parties of record before the Property Tax Appeal Board are Lisa Podmajersky, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$6,560
IMPR.: \$13,464
TOTAL: \$20,024

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 dwelling of frame exterior construction with 1,760 square feet of living area. The dwelling is approximately 127 years old.¹ The property is located in Chicago, West 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's attorney submitted photographs and limited property information on four equity comparables. For this analysis, the Board will reference the

¹ The limited description and assessment information for the subject property was gleaned from the appellant's evidence. The appellant's attorney failed to provide the required Section V Grid Analysis which describes the subject property and the comparables with more detailed characteristics. In addition, the board of review submitted data on a different docket number and parcel number other than the subject property under appeal.

appellant's comparables #1 through #4 in consecutive order from top to bottom as listed in the chart submitted. The comparables are located within the same neighborhood code as the subject and are similar class 2-11 dwellings from 122 to 137 years old and ranging in size from 1,800 to 2,200 square feet of living area. The comparables have improvement assessments ranging from \$7,094 to \$13,720 or from \$3.22 to \$6.86 per square foot of living area.

The appellant submitted a copy of the 2017 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$20,024. The subject property has an improvement assessment of \$13,464 or \$7.65 per square foot of living area.² Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$9,451 or \$5.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject. However, the board of review submitted a grid analysis with information on four equity comparables for similar class 2-11 dwellings. The comparables are located within the same neighborhood code as the subject, and two comparables have parcel index numbers (PINs) that are also located within the same tax block as the subject. The comparables have dwellings from 127 to 160 years old ranging in size from 1,640 to 1,800 square feet of living area. The comparables have other features with varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$18,265 to \$20,568 or from \$10.85 to \$12.54 per square foot of living area.

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 submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 due to their larger dwelling sizes and the board of review comparable #3 due to the dwelling's older age when compared to the subject.

The Board finds the best evidence of assessment equity to be both parties remaining comparables. These comparables are similar in age and closer in dwelling size to the subject property than the other comparables. These comparables have improvement assessments ranging from \$5.48 to \$11.11 per square foot of living area. The subject's improvement assessment of \$7.65 per square foot of living area falls within the range established by the most similar comparables in this record based on age and dwelling size. Based on this record and the limited information presented by the

² There are discrepancies within the appellant's evidence regarding the assessments listed for the subject property. The Board will utilize the assessments for the subject property as shown on the first page of the appellant's Residential Appeal petition.

parties, 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:

June 8, 2021



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

Lisa Podmajersky, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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