



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

APPELLANT: Lisa Podmajersky  
DOCKET NO.: 17-34265.001-R-1  
PARCEL NO.: 17-21-302-007-0000

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:** \$5,381  
**IMPR.:** \$28,765  
**TOTAL:** \$34,146

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 is improved with two dwellings situated on one parcel.<sup>1</sup> Improvement #1 is a one-story dwelling of masonry exterior construction with 1,020 square feet of living area. The dwelling is approximately 96 years old and has a concrete slab foundation. Improvement #2 is a two-story dwelling of frame exterior construction with 2,388 square feet of living area. The dwelling is approximately 133 years old and has a crawl space foundation. The parcel has a 2,625 square foot site located in Chicago, West Chicago Township, Cook County. Under the

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<sup>1</sup> The "Board of Review – Notes on Appeal" and supplemental screen printouts shows there are two improvements on the property which was not disclosed by the appellant's counsel. The appellant's attorney failed to provide the required Section V Grid Analysis which describes the subject property and their comparables. Furthermore, both parties appeal petitions and analyses provided the combined improvement assessments of both improvements. For this appeal, the Board will utilize screen printouts provided by the board of review showing the property characteristics and assessment information for each improvement. The Board also calculated the per square foot of living area assessment for each improvement.

Cook County Real Property Assessment Classification Ordinance, Improvement #1 is classified as a class 2-05 property and Improvement #2 is a class 2-04 property.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal but utilized the improvement assessments for both improvements in their analysis. In support of this argument, the appellant's attorney submitted photographs and limited property information on four equity comparables which will be referred to as the appellant's comparables #1 through #4 in consecutive order from top to bottom as listed in the chart presented. The comparables are located within the same neighborhood code as the subject and are similar class 2-05 dwellings from 122 to 137 years old ranging in size from 840 to 1,496 square feet of living area. The comparables have improvement assessments ranging from \$11,040 to \$15,124 or from \$9.53 to \$13.14 per square foot of living area. The appellant's counsel listed the total improvement assessment associated for both improvements when calculating the improvement assessments per square foot for Improvement #1 of \$28,765 or \$28.20 per square foot of living area. Based on this evidence, the appellant requested that the subject's assessment for only Improvement #1 be reduced to \$10,802 or \$10.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,146. The screen printouts submitted as part of the board of review evidence reports an improvement assessment of \$15,488, or \$15.18 per square foot of living area for Improvement #1 and \$13,277, or \$5.56 per square foot of living area for Improvement #2. In support of its contention of the correct assessment for Improvement #1, the board of review submitted two grid analysis with comparables numbered #1 through #4 within each grid analysis. In consecutive order, the first grid analysis will be referred to as comparables #1 through #4 and the second grid analysis will be referred to as comparables #5 through #8. The eight comparables are located within the same neighborhood code as the subject. Comparables #1 through #4 are improved with class 2-06 and 2-11, two-story dwellings of frame or masonry exterior construction from 123 to 132 years old ranging in size from 2,200 to 2,684 square feet of living area. Comparables #5 through #8 are improved with class 2-02, one-story dwellings of frame, masonry, or frame and masonry exterior construction which are 127 or 132 years old ranging in size from 850 to 966 square feet of living area. The eight comparables have improvement assessments ranging from \$13,265 to \$23,128 or from \$6.19 to \$17.80 per square foot of living area. Based on this evidence, the board of review requested that the subject's total 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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1 so only that improvement will be analyzed for equity. The parties submitted a total of twelve suggested comparables for the Board's consideration, none of which are truly similar to the subject property due to the different classification codes, ages, and/or dwelling sizes. Nevertheless, the Board shall decide based on the weight of the evidence submitted. The Board gives less weight to the board of review comparables as these properties differ in utility and building area when compared to the subject's mixed-use classification and building area.

Although the appellant did not complete the grid analysis for Section V of the residential appeal petition, the Board finds the most similar comparables in this record to be the appellant's comparables which are similar to the subject's classification code but have comparables that differ from the subject with the dwellings older ages and/or significantly larger dwelling sizes. The appellant's comparables have improvement assessments ranging from \$11,040 to \$15,124 or from \$9.53 to \$13.14 per square foot of living area. Improvement #1 has an improvement assessment of \$15,488 or \$15.18 per square foot of living area, which falls above the range established by the appellants comparables and is reasonable considering the subject's newer age and/or smaller dwelling size. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds that 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: July 20, 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

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