



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

APPELLANT: Lisa Podmajersky
DOCKET NO.: 17-34267.001-R-1
PARCEL NO.: 17-21-304-060-0000

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: \$5,688
IMPR.: \$41,790
TOTAL: \$47,478

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 mixed-use improvements situated on one parcel.¹ Improvement #1 is a three-story building of masonry exterior construction with 4,554 square feet of building area and a concrete slab foundation. Improvement #2 is a two-story building of frame exterior construction with 1,470 square feet of building area and a partial unfinished basement. The buildings are each approximately 126 years old. The parcel has a 2,775 square foot site located in Chicago, West Chicago Township, Cook County. The improvements are each classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The "Board of Review – Notes on Appeal" disclosed there are two improvements on the property which was not disclosed by the appellant's counsel. The Board finds the best evidence of the description of the subject property was provided in the two grid analyses submitted by the board of review for each of the subject's two improvements.

The appellant contends assessment inequity as the basis of the appeal. The appellant's analysis lists the property characteristics of only Improvement #1 and the combined improvement assessments for both of the subject's improvements. 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 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 2-12 buildings from 107 to 124 years old ranging in size from 4,442 to 4,695 square feet of building area. The comparables have improvement assessments ranging from \$17,641 to \$19,907 or from \$3.97 to \$4.24 per square foot of building 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 \$41,790 or \$9.18 per square foot of building area. Based on this evidence, the appellant requested that the subject's assessment for only Improvement #1 be reduced to \$18,945 or \$4.16 per square foot of building area.

The Board finds that neither party provided a breakout of the individual assessment for each of the subject's two improvements. The appellant submitted the final decision of the Cook County Board of Review dated 02/13/2018, for the 2017 assessment year disclosing the parcel's total assessment of \$47,478, which includes the land assessment and the combined assessment for both improvements.

The board of review submitted two separate "Board of Review Notes on Appeal" for each of the subject's improvements listing the same four comparables and the combined assessments for the subject's two improvements within each grid. The four equity comparables are improved with two-story or three-story buildings with frame, masonry, or frame and masonry exterior construction from 15 to 129 years old ranging in size from 1,609 to 5,724 square feet of building area. The comparables have other features with varying degrees of similarities to the subject. The comparables have improvement assessments ranging from \$20,625 to \$44,390 or from \$5.40 to \$13.33 per square foot of building area. Based on this evidence, the board of review requested that the subject's total assessment for the land and both improvements be confirmed. The board of review indicated Improvement #1 had an assessment of \$5.16 per square foot of building area and Improvement #2 had an improvement assessment of \$12.43 per square foot of building area.

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 board of review's evidence disclosed there are two improvements on the subject's parcel which was not disclosed by the appellant. Furthermore, the Board also finds the appellant failed to complete the required grid analysis under Section V of the

Residential Appeal petition, and neither party disclosed within their evidence the individual assessments for either of the two improvements situated on the subject's parcel. Therefore, the Board will combine both improvements in its analysis utilizing the 126-year-old age of each improvement, the total 6,024 combined square foot of building area of both improvements, and the combined assessments for both improvements of \$41,790 or \$6.94 per square feet of building area.

The record contains eight suggested equity comparables for the Board's consideration. The Board finds neither party submitted comparables that are truly similar to the subject due to differences in age, dwelling size, and/or other features due the limited information presented by the parties. Nevertheless, the Board gives less weight to the board of review comparables #3 and #4 due to the buildings' significantly newer ages and smaller dwelling sizes when compared to the subject's two buildings. The Board finds the appellant's comparables and the board of review comparables #1 and #2 are more similar to the subject in location and age, despite their varying dissimilarities in other features. These six comparables have improvement assessments ranging from \$17,671 to \$44,390 or from \$3.97 to \$7.76 per square foot of building area. The subject reflects a combined improvement assessment for both improvements of \$41,790 or \$6.94 per square foot of building area, when using the 6,024 combined building area of both improvements, which falls within the range established by these six comparables. Based on this record and the limited evidence presented by the parties, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment 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

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