



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

APPELLANT: Mark Hildebrand  
DOCKET NO.: 17-34494.001-R-1  
PARCEL NO.: 17-07-216-003-0000

The parties of record before the Property Tax Appeal Board are Mark Hildebrand, 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:** \$6,840  
**IMPR.:** \$48,199  
**TOTAL:** \$55,039

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 improvements situated on one parcel.<sup>1</sup> Improvement #1 is a three-story, multi-family building of masonry exterior construction with 2,781 square feet of building area. The building is approximately 123 years old and has a full unfinished basement. Improvement #2 is a one-story, single-family dwelling of masonry exterior construction with 630 square feet of living area. The dwelling is approximately 137 years old and has a full unfinished basement. The parcel has a 2,280 square foot site located in Chicago,

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<sup>1</sup> The "Board of Review – Notes on Appeal" and supplemental computer 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 the computer screen printouts provided by the board of review showing the property characteristics and assessment information for each improvement.

West Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, Improvement #1 is classified as a class 2-11 property and Improvement #2 is a class 2-02 property.

The appellant contends assessment inequity with respect to the multi-family building of 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 have similar class 2-11 buildings from 122 to 127 years old ranging in size from 2,352 to 3,240 square feet of building area. The comparables have improvement assessments ranging from \$28,933 to \$34,978 or from \$8.93 to \$14.87 per square foot of building area. The appellant's counsel listed in the residential appeal petition the total improvement assessment associated for both improvements of \$48,199. Based on this evidence, the appellant requested that the subject's assessment for only Improvement #1 be reduced to \$31,592 or \$11.36 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for both improvements of \$55,039. The computer screen printouts submitted as part of the board of review evidence reports an improvement assessment of \$32,816, or \$11.80 per square foot of building area for Improvement #1 and \$15,383, or \$24.42 per square foot of building 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 2-11, three-story multi-family buildings of masonry exterior construction which are 125 or 137 years old and range in size from 2,646 to 2,880 square feet of building area. Three comparables each have full unfinished basements, and one comparable has a concrete slab foundation. One comparable has central air conditioning. Three comparables have either a 1.5-car or a 2-car garage. Comparables #5 through #8 are improved with class 2-02, one-story single-family dwellings of frame, masonry, or frame and masonry exterior construction which are 125 or 137 years old ranging in size from 600 to 670 square feet of living area. Three comparables each have full basements with one having finished area, and one comparable has a concrete slab foundation. One comparable has a 1-car garage. The improvement assessment for comparables #1 through #4 range from \$33,331 to \$37,625 or from \$11.87 to \$14.22 per square foot of building area and comparables #5 through #8 range from \$15,414 to \$27,388 or from \$25.02 to \$45.65 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 Board gives less weight to the appellant's comparables as the appellant failed to provide descriptive property characteristics for each comparable, which detracts from the weight of the evidence. Additionally, the Board gives less weight to the appellant's comparables due to their improvements' dissimilar sizes when compared to the subject. The Board also gives less weight to the board of review comparables #5 through #8 due to their dissimilar classification codes, sizes, and/or foundations when compared to the subject's multi-family building of Improvement #1.

The Board finds the best evidence of assessment equity in this record for Improvement #1 to be the board of review comparables #1 through #3. These comparables received greater weight by the Board because they are closer in building size to the subject's multi-family building and are similar to the subject in location, design, exterior construction, age, and foundation. However, none of the comparables have a second single-family dwelling like the subject, but two of the comparables each have a garage, not a feature of the subject. The three comparables have improvement assessments ranging from \$33,331 to \$37,625 or from \$11.87 to \$14.22 per square foot of building area. The subject's Improvement #1 has an improvement assessment of \$32,816, or \$11.80 per square foot of building area, which falls below the range established by the best comparables in this record. 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.



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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: July 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

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

APPELLANT

Mark Hildebrand, 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