



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

APPELLANT: David Laier  
DOCKET NO.: 17-43154.001-R-1  
PARCEL NO.: 14-33-124-037-0000

The parties of record before the Property Tax Appeal Board are David Laier, 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:** \$24,552  
**IMPR.:** \$98,064  
**TOTAL:** \$122,616

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. Improvement #1 is a two-story multi-family dwelling of masonry exterior construction with 2,846 square feet of living area. The dwelling is approximately 119 years old. Features include a full basement finished with an apartment. Improvement #2 is a two-story dwelling of masonry exterior construction with 598 square feet of living area. Features include a concrete slab foundation, two fireplaces and a two-car garage. The property has a 2,728 square foot site and is located in Chicago, North Chicago Township, Cook County. Improvement #1 is classified as a class 2-11 property and improvement #2 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, supposedly for

improvement #1, that were located within the same neighborhood code as the subject property. The comparables were similar class 2-11 dwellings of masonry exterior construction containing from 2,604 to 3,306 square feet of living area. The dwellings range in age from 127 to 133 years old. Three homes feature full unfinished basements and one comparable has a concrete slab foundation. One comparable has a two-car garage. The comparables have improvement assessments ranging from \$33,200 to \$49,652 or from \$12.75 to \$15.02 per square foot of living area.

The appellant failed to disclose any information regarding improvement #2 and submitted no comparables for analysis.<sup>1</sup>

Based on this evidence the appellant requested that the subject's total improvement assessment be reduced to \$65,620 with a total reduced improvement assessment of \$41,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,616. Improvement #1 has an improvement assessment of \$60,335 or \$21.20 per square foot of living area. Improvement #2 has an improvement assessment of \$37,729 or \$63.09 per square foot of living area.

In support of its contention of the correct assessment the board of review purportedly submitted information on five equity comparables<sup>2</sup> for improvement #1 that were located within the same neighborhood code as the subject property. These four comparable properties associated with improvement #1 were described as two-story class 2-11 dwellings of masonry exterior construction containing from 1,586 to 3,130 square feet of living area. The dwellings range in age from 100 to 132 years old. The homes feature full basements, two of which have apartments. One comparable has central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$65,121 to \$101,605 or from \$21.33 to \$64.06 per square foot of living area.

No comparables were presented with respect to improvement #2 as none of the comparables presented were class 2-05 properties.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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

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<sup>1</sup> The appellant's equity grid erroneously divided the subject's total improvement assessment by the square footage of improvement #1 only.

<sup>2</sup> Upon close examination, board of review comparables #2 and #4 are the same property and for ease of reference, the Board has renumbered the single fifth property as "comparable #5."

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 a total of eight comparable properties regarding improvement #1. The Board gave less weight to the appellant's comparables due to their dissimilar foundation type and/or dwelling size when compared to the subject improvement #1. The Board also gave less weight to the board of review's comparable #5 due to the dissimilar size and features when compared to the subject improvement #1.

The Board finds the best evidence of assessment equity for improvement #1 were board of review comparables #1, #2 and #3 where comparable #4 was a duplicate property. These three comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments ranging from \$65,121 to \$66,762 or from \$21.33 to \$25.28 per square foot of living area. The subject's improvement assessment for improvement #1 of \$60,335 or \$21.20 per square foot of living area falls below the range established by the best comparables regarding improvement #1 in this record and appears to be well-supported. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement #1 was inequitably assessed and a reduction in the subject's assessment is not justified.

The Board finds no substantive evidence of assessment equity for improvement #2 in the record. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed with respect to improvement #2 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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