



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

APPELLANT: Selma Jansen  
DOCKET NO.: 17-43718.001-R-1  
PARCEL NO.: 10-22-429-027-0000

The parties of record before the Property Tax Appeal Board are Selma Jansen, 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:** \$5,738  
**IMPR.:** \$60,838  
**TOTAL:** \$66,576

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 three-story mixed-use building of masonry exterior construction with 7,482 square feet of building area. The building is approximately 87 years old. Features of the building include a partial unfinished basement. The property has a 6,956 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-12 mixed-use 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 submitted three years of federal tax information for 2014, 2015 and 2016. The appellant's attorney used the Schedule E form for each of these years and utilizing the Income Approach estimated the assessed value of the

subject. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$32,422 or \$4.33 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,576. The subject property has an improvement assessment of \$60,838 or \$8.13 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with two-story class 2-12 multi-family dwellings of masonry exterior construction ranging in size from 2,928 to 6,623 square feet of building area. The buildings range in age from 57 to 107 years old. Three comparables have partial or full basements with one having finished area and one comparable has a concrete slab foundation. Three comparables each have central air conditioning. One comparable has a three-car garage. The comparables have improvement assessments ranging from \$30,940 to \$72,611 or from \$9.25 to \$11.91 per square foot of building area. The evidence also disclosed that the board of review's comparable #1 sold in May 2015 for a price of \$935,000 or \$153.35 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 Board gives little weight to the income approach to value submitted by the appellant as there was no market support provided by the appellant to establish market rent, the market expenses and the market capitalization rate used to calculate the estimated value.

The Board finds the only equity comparables were provided by the board of review. The Board finds each of these comparables is dissimilar in design, age, dwelling size and/or location to the subject. Nevertheless, the Board gives less weight to comparable #4 due to its lack of a basement in contrast to the subject's partial unfinished basement.

The remaining comparables have improvement assessments ranging from \$46,250 to \$72,611 or from \$9.25 to \$11.91 per square foot of living area. The subject's improvement assessment of \$60,838 or \$8.13 per square foot of living area falls within the range established by these comparables on an overall improvement assessment basis but below on a per square foot basis. Furthermore, due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to its larger size, the subject's estimated assessment is well supported by the equity evidence contained in this record. As a final point, the one sale provided by the board of review also supports the subject's assessment.

Based on this record and after considering adjustments to the comparables for differences, such as finished basement area and garage when compared to the subject, 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: September 21, 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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