



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

APPELLANT: Lothar Puenner  
DOCKET NO.: 18-31308.001-R-1  
PARCEL NO.: 13-22-401-015-0000

The parties of record before the Property Tax Appeal Board are Lothar Puenner, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$10,080  
**IMPR.:** \$46,578  
**TOTAL:** \$56,658

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 2018 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 two-story building of masonry exterior construction with 5,118 square feet of building area. The dwelling is approximately 92 years old. Features of the home include a full basement finished with an apartment and a 2-car garage. The property has a 6,300 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment equity with respect to the improvement as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted a total of nine comparables, which included two grid analyses of five equity comparables and supplemental computer printouts of another four comparables. For this analysis, the Board will only include

the five equity comparables provided in the appellant's grid analyses since the appellant did not include the 2018 final board of review certified values for the remaining four comparables.

The comparables provided on the appellant's grid analyses are improved with two-story, class 2-11, multi-family buildings of frame or masonry exterior construction ranging in size from 4,812 to 5,373 square feet of building area. The buildings range in age from 90 to 120 years old. The computer printout provided for comparable #2 depicted the building as having a full unfinished basement; however, the appellant did not provide the foundation types for the remaining four comparables provided in their grid analyses. One comparable has central air conditioning, and three comparables have either a 2.5-car or a 4-car garage. The comparables have improvement assessments ranging from \$32,674 to \$42,663 or from \$6.48 to \$8.83 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$40,636 or \$7.94 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 \$56,658. The subject property has an improvement assessment of \$46,578 or \$9.10 per square foot of building 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. The comparables are improved with two-story, class 2-11, multi-family buildings of masonry exterior construction ranging in size from 5,034 to 5,230 square feet of building area. The buildings range in age from 89 to 104 years old and have full basements, two of which have apartments. Three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$46,967 to \$57,736 or from \$9.33 to \$11.04 per square foot of building area. Based on this evidence, the board of review requested that 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 based on overvaluation is not warranted.

The parties submitted nine equity comparables in their grid analyses for the Board's consideration. The Board gives reduced weight to the appellant's comparables due to their older ages and/or lack of complete descriptive characteristics regarding the buildings' foundations that would assist the Property Tax Appeal Board in conducting a meaningful analysis to be able to determine the degree of comparability and possible adjustments of the properties to make them more equivalent to the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are similar to the subject in location, design, age, dwelling size, and most

features. These four comparables have improvement assessments ranging from \$46,967 to \$57,736 or from \$9.33 to \$11.04 per square foot of building area. The subject's improvement assessment of \$46,578 or \$9.10 per square foot of building area falls below the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from 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 improvement assessment based on inequity is not warranted.

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:

May 17, 2022



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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