



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

APPELLANT: Gale Kozloff  
DOCKET NO.: 18-49147.001-R-1  
PARCEL NO.: 17-22-309-079-0000

The parties of record before the Property Tax Appeal Board are Gale Kozloff, the appellant(s), 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:** \$25,369  
**IMPR.:** \$162,975  
**TOTAL:** \$188,344

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 three-story, individually owned, single-family dwelling with 3,264 square feet of living area of masonry construction. The dwelling was constructed in 2003. Features of the home include a partial basement with a formal recreational room, central air conditioning, and a 2-car garage. The property has a 2,206 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated that their appeal was based on comparable sales, assessment equity and a contention of law, however, no legal argument was submitted. Instead, the appellant submitted a sales analysis indicating the subject was overvalued. In support of this argument the appellant submitted information on 5 comparable sales. The comparable properties sold between September 2015 and August 2017. The comparable properties ranged: in price between

\$1,560,000 to \$1,950,000; in living square footage between 2,604 to 3,218; and in sale price per square foot between \$578.78 to \$657.23, including land. In addition, the appellant included a chart listing an allocated sale price for each comparable based on the average price per square foot of all recent sales in the subject's townhome development. A 5% personal property deduction was applied to the unit's allocated sales price to arrive at a sale price much lower than the subject's actual sale price. The appellant then applied a 7.99% median level of assessment factor to arrive at a requested assessment for the subject of \$149,487.

The appellant also submitted information on five equity comparables. The improvement assessments were all 15 years old. The improvement assessments range: in size from 2,604 to 3,218 square feet of living area; and from \$26.53 to \$56.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,344. The subject's assessment reflects a market value of \$1,883,440 or \$577.03 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, three of which reflected sale data. All of the comparables are located on the subject's block. The improvement assessments range from \$50.60 to \$56.05 per square foot of living area. The sales occurred in September 2015 and April 2016 and May 2017 for \$1,899,989 or \$1,862,500 or \$1,560,000 or \$592.82 and \$578.78 and \$599.08, respectively. These sales were also included in the appellant's evidence. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

In determining the fair market value of the subject property, the Board finds the best evidence to be the sale comparables offered by the appellant. All sale comparables are located on the subject's block. They sold between September 2015 and August 2017 for prices ranging from \$578.08 to \$657.23 per square foot, including land. The subject's assessment represents a market value of \$577.03 per square foot, including land, which is *below* the range set forth by these comparables. Based on this evidence the Board finds a reduction in the subject's assessment is *not* justified.

Furthermore, the Board gives no weight to the appellant's deduction of 5% for personal property, as there was no evidence submitted to show that personal property was included in any of the sale transactions, and that no deduction is warranted for this factor. Additionally, the Board gives no weight to the appellant's level of assessment argument as the appellant submitted incorrect and unsupported data. As the subject is an individually owned property, The Board

accords no weight to the appellant's argument and analysis utilizing the "allocated sales price." The appellant provided no statute or caselaw which would allow the Board to determine that such an analysis should be utilized.

The taxpayer also 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 finds the best evidence of assessment equity to be *the appellant's comparables* and *the board of review's comparables*, due to their location relevant to the subject. These comparables had improvement assessments ranging of \$26.53 to \$56.05 per square foot of building area. In comparison the subject's improvement assessment of \$49.93 per square foot of building area is within the range of the best comparables in this record. Based on this record 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 improvements *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: April 18, 2023



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

Gale Kozloff, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602