



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

APPELLANT: Barbara Neu  
DOCKET NO.: 19-55578.001-R-1  
PARCEL NO.: 14-19-130-001-0000

The parties of record before the Property Tax Appeal Board are Barbara Neu, 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 ***a reduction*** 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:** \$20,961  
**IMPR.:** \$65,100  
**TOTAL:** \$86,061

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a favorable 2018 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2019 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 2-story multi-family building of masonry exterior construction with 4,340 square feet of building area.<sup>1</sup> The building is approximately 101 years old. Features of the building include a full unfinished basement and four full baths. The property has a 4,031 square foot site located in Chicago, Lake View 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 inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and a spreadsheet with information on the subject and five comparable properties, along with a property

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<sup>1</sup> The board of review disclosed the subject's multi-family building has a full unfinished basement, which was not refuted by the appellant.

characteristic printout for each comparable. The comparables have the same assessment neighborhood code as the subject and are class 2-11 properties that are improved with 1.5-story, 2-story or 3-story, multi-family buildings of frame, masonry or frame and masonry exterior construction that range in size from 4,288 to 4,538 square feet of building area. The buildings are 107 to 129 years old. The comparables each have a basement, three of which are finished with a recreation room and one is finished with an apartment. Comparable #5 has an attic that is finished with an apartment. Two comparables have central air conditioning. Each comparable has three or four full baths. Comparable #4 also has one half bath and two fireplaces. Three comparables each have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$65,734 to \$67,634 or from \$14.76 to \$15.61 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$65,100 or \$15.00 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 \$93,790. The subject property has an improvement assessment of \$72,829 or \$16.78 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with 2-story multi-family buildings of masonry exterior construction that range in size from 2,196 to 3,892 square feet of building area. The buildings are 105 or 108 years old. The comparables each have a basement, one of which is finished with an apartment. Two comparables each have central air conditioning. Each comparable has either two, three or four full baths. Two comparable each have a 1.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$49,055 to \$68,382 or from \$17.43 to \$22.34 per square foot of building area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #3, #4 and #5 due to their older building ages and garage features, when compared to the subject. The Board has given reduced weight to the three comparables submitted by the board of review due to their smaller building sizes, when compared to the subject and/or they have a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, which are overall most similar to the subject in location, building size, design, age and some features. These two comparables have improvement assessments of \$65,734 and \$66,430 or \$14.76 and \$14.80 per square foot of building area. The subject's improvement assessment of \$72,829 or \$16.78 per square foot of building area is greater than the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is 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:

May 21, 2024



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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