



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

APPELLANT: Abraham Chernin  
DOCKET NO.: 20-20417.001-R-1  
PARCEL NO.: 16-07-207-005-0000

The parties of record before the Property Tax Appeal Board are Abraham Chernin, 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:** \$17,430  
**IMPR.:** \$109,012  
**TOTAL:** \$126,442

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 2020 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 dwelling of frame exterior construction with 6,150 square feet of living area.<sup>1</sup> The living is approximately 114 years old. Features of the living include an unfinished basement, central air conditioning, three fireplaces, six full bathrooms, two half bathrooms, and a 3-car garage. The property has a 16,600 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and lack of assessment equity concerning the improvement as the bases of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment.

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<sup>1</sup> The appellant's brief disclosed that the subject property consists of a single family home and a coach house. However, the appellant did not disclose property characteristics for the coach house.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on two grid analyses for five equity comparables located in different neighborhood codes than the subject property. For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 2-story, class 2-05 dwellings of frame, masonry, or stucco exterior construction ranging in size from 2,016 to 2,115 square feet of living area. The comparables range in age from 91 to 132 years old. Each comparable has a basement, one of which is finished with a recreation room, and one or two full bathrooms. One comparable has central air conditioning. Two comparables have one fireplace. Three comparables each have one half bathroom. Three comparables each have a 2-car or a 3-car garage. Three comparables each have an unfinished attic. The comparables have improvement assessments ranging from \$22,628 to \$29,203 or from \$10.89 to \$13.81 per square foot of living area.

The appellant's brief requested "that Line Item #3 be revised to reflect a median building assessed value of \$12.70 per sq. ft." The appellant's brief did not identify what type of structure Line Item #3 referenced nor did it define or identify Line Item #2. The appellant's table in the brief referenced "class 2-09" as the subject, as did the appellant's grid analysis.

Based on this evidence, the appellant requested that the improvement assessments for Line #2 be reduced to \$73,586 and for Line #3 to \$30,116 for a total improvement assessment of \$103,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,012 but did not disclose if this improvement assessment was for one or multiple dwellings.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood code and in the same block as the subject property. The comparables are improved with 2-story, class 2-05 or class 2-06 dwellings of frame, stucco, or frame and masonry exterior construction ranging in size from 1,903 to 3,563 square feet of living area. The comparables range in age from 102 to 132 years old. Three comparables each have a basement, one of which has finished area, and one comparable has a concrete slab foundation. Two comparables each have central air conditioning. Each comparable has one or two fireplaces, two or three full bathrooms, one or two half bathrooms, and a 2-car garage. The comparables have improvement assessments ranging from \$42,653 to \$70,356 or from \$19.75 to \$22.41 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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.

As an initial matter, the Board finds that the appellant's brief identifies the subject property as consisting of a single family dwelling and a coach house, for which property characteristics were not disclosed by either party; however, the residential appeal petition only references a class 2-09 dwelling. The brief purports to allocate requested improvement assessment reductions between two dwellings (Line Items) but fails to describe the property characteristics for either Line Item. Both parties, indicate that the subject of the appeal is a class 2-09 dwelling with 6,150 square feet of living area, which was unrefuted in written rebuttal by either party. Therefore, the Board will analyze the comparables similarity to the class 2-09 dwelling only, as clear and unambiguous evidence is lacking as to how the carriage house is relevant to this appeal.

The parties submitted nine suggested comparables for the Board's consideration with varying degrees of similarity to the subject in overall property. The Board finds the best evidence of assessment equity to be the board of review comparables which are located on the same block as the subject, unlike the appellant's comparables which are located in different assessment neighborhood codes than the subject and therefore have been given less weight. The best comparables are also similar in design and age to the subject but are considerably smaller dwellings. One has basement finish, unlike the subject; one lacks a basement, a feature of the subject; and two comparables lack central air conditioning, which the subject features. Nevertheless, the board of review comparables have improvement assessments ranging from \$42,653 to \$70,356 or from \$19.75 to \$22.41 per square foot of living area. The subject's assessment of \$103,703 or \$17.73 per square feet of living area, based on 6,150 square feet, falls above the range established by the board of review comparables but below on a per square foot basis and is logical considering its significantly larger dwelling size and the accepted real estate principle of economies of scale. Based on the evidence in this record, the appellant did not prove by clear and convincing evidence that the subject was overassessed and a reduction 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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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