



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

APPELLANT: Timothy Hunter  
DOCKET NO.: 20-20458.001-R-1  
PARCEL NO.: 16-06-422-009-0000

The parties of record before the Property Tax Appeal Board are Timothy Hunter, 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:** \$9,030  
**IMPR.:** \$78,553  
**TOTAL:** \$87,583

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 stucco exterior construction with 4,390 square feet of living area. The dwelling is approximately 106 years old. Features of the dwelling include an unfinished basement, central air conditioning, and one fireplace. The property has a reported 8,600 square foot site and is located in Oak Park, Oak Park Township, Cook County.<sup>1</sup> The subject is classified as a class 2-06 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.

---

<sup>1</sup> The Board notes that the Cook County final notice disclosed assessments for two PINs; however, an "Addendum to the Petition" was not submitted by the appellant.

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 the same neighborhood code as the subject property. For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved 2-story, class 2-06 dwellings of frame, masonry, stucco, or frame and masonry exterior construction ranging in size from 4,509 to 4,863 square feet of living area. The dwellings range in age from 98 to 142 years old. Each comparable has a basement with two having finished area, an attic with three having living area, and from a 2-car to a 3-car garage. Two comparables each have central air conditioning. Three comparables each have one or three fireplaces. The comparables have improvement assessments ranging from \$72,131 to \$80,191 or from \$15.51 to \$16.83 per square foot of living area. Based on this evidence, the appellant requested that the subject's total improvement assessment be reduced to \$72,303 or \$16.47 per square foot of living area.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated January 1, 2021 for the 2020 assessment year for two parcels which depicts assessments of \$87,583 for Parcel #1 (PIN 16-06-422-009-0000) , the subject of this appeal, and \$6,697 for Parcel #2 (PIN 16-06-422-010-0000). The appellant and board of review both disclosed that for PIN #1 that the subject had an improvement assessment of \$78,553 or \$17.89 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 located in the subject's neighborhood code. The comparables are improved with 2-story, class 2-06 dwellings of masonry exterior construction ranging in size from 4,069 to 4,616 square feet of living area. The comparables range in age from 100 to 106 years old. Each comparable has a basement with two having finished area, two fireplaces, and a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$81,554 to \$87,868 or from \$18.08 to \$21.59 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.

The parties submitted nine suggested comparables for the Board's consideration. The Board finds the parties' comparables which are each similar to the subject in location design, age, and dwelling size with varying degrees of similarity in other features. The comparables have improvement assessments ranging from \$72,131 to \$87,868 or from \$15.51 to \$21.59 per square

foot of living area. The subject's disclosed improvement assessment of \$78,553 or \$17.89 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences 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: June 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Timothy Hunter, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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