



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

APPELLANT: Peter Grahn  
DOCKET NO.: 20-28881.001-R-1  
PARCEL NO.: 14-29-210-005-0000

The parties of record before the Property Tax Appeal Board are Peter Grahn, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$21,080  
**IMPR.:** \$107,158  
**TOTAL:** \$128,238

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 two improvements situated on a 3,100 square foot site. Improvement 1 is a 132-year-old three-story, multi-family dwelling of masonry construction with 4,703 square feet of living area. Improvement 2 is a two-story, multi-family dwelling of frame construction with 1,963 square feet of living area. The subject has a single property tax index number (PIN) and is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lakeview Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables for improvement #1. The appellant did not provide information on improvement #2 or submit equity comparables for

improvement #2. The appellant listed the total assessment for the subject as \$128,238 with an improvement assessment of \$107,158 or \$22.79 per square feet of living space.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,238. The subject's assessment reflects an improvement assessment amount of 107,080 or \$16.06 per square foot of living area. The board of review submitted a computer printout from the Cook County Assessor that provided information on both improvements as well as the history of assessment valuations for the subject. The board of review did not submit equity comparables in support of its contention of the correct assessment.

### **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 *is not* warranted.

The board finds the best evidence to the total number of improvements on the subject to be the computer printout from the Cook County Assessor listing that provided information on two improvements submitted by the board of review. The Board gives no weight to appellant's equity comparables. Appellant failed to disclose in its appeal that the subject property consisted of two separate improvements. The per square foot of living area improvement amount provided by the appellant accounts for the living area for improvement #1 and does not account for the living area for Improvement 2. The improvement assessment for the subject of \$22.79 per square foot of living space used by the appellant to compare to the submitted suggested equity comparables is incorrect. The improvement assessment of \$16.06 per square foot of living space provided by the BOR accounts for the total per square foot of living space of both improvements. The Board finds the equity comparables submitted by the appellant to dissimilar too the subject property. As a result, the Board is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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:

November 21, 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

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