



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

APPELLANT: Darrell Winbush  
DOCKET NO.: 20-35907.001-R-1  
PARCEL NO.: 29-12-106-052-0000

The parties of record before the Property Tax Appeal Board are Darrell Winbush, 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:** \$2,220  
**IMPR.:** \$10,178  
**TOTAL:** \$12,398

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 multi-level dwelling of frame exterior construction with 1,475 square feet of living area. The dwelling is approximately 22 years old. Features include a partial basement, with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 5,922 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables<sup>1</sup> located in the same assigned neighborhood code as the subject along with property characteristics sheets for the comparables. The comparables consist of class 2-34 multi-level

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<sup>1</sup> For ease of reference, the Board has renumbered the last comparable presented as #5.

dwelling of frame, masonry or frame and masonry exterior construction that range in age from 42 to 60 years old. The dwellings range in size from 1,358 to 1,468 square feet of living area. Based on the attached characteristics sheets, each comparable has a partial basement with finished area. Three homes have central air conditioning and two homes each have a fireplace. Four of the dwellings have either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$6,971 to \$8,764 or from \$5.13 to \$6.25 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$8,215 or \$5.57 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 \$12,398. The subject property has an improvement assessment of \$10,178 or \$6.90 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 same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of class 2-34 multi-level dwellings of frame and masonry exterior construction that are each 42 years old. The dwellings range in size from 1,318 to 1,427 square feet of living area. Each comparable has a partial basement with finished area. Three homes have central air conditioning and each comparable has a fireplace. Three of the comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$9,780 to \$10,116 or from \$7.09 to \$7.47 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables are each older and smaller in dwelling size than the subject which is 22 years old and contains 1,475 square feet of living area. Additionally, several of the comparables vary from the subject in air conditioning amenity, fireplace amenity and garage amenity, either in terms of having a garage or in size. The comparables have improvement assessments ranging from \$6,971 to \$10,116 or from \$5.13 to \$7.47 per square foot of living area. The subject's improvement assessment of \$10,178 or \$6.90 per square foot of living area falls above the range of the comparables in this record in terms of overall value, which is logical given that the subject is significantly newer than the comparables

and thus would have less depreciation. Based on this record and after considering appropriate adjustments for differences in characteristics between the subject and the comparables in the 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 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

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: \_\_\_\_\_

July 16, 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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