



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

APPELLANT: Sol Klipstein
DOCKET NO.: 20-39022.001-R-1 through 20-39022.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sol Klipstein, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-39022.001-R-1	10-16-427-010-0000	2,400	18,217	\$20,617
20-39022.002-R-1	10-16-427-011-0000	2,400	18,218	\$20,618

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 adjacent parcels improved with a two-story multi-family building of masonry exterior construction containing 4,117 square feet of building area. The building is approximately 63 years old. Features of the building include four units, a full basement with a recreation room, and four bathrooms. The property has a 3,000 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five assessment equity comparables compose of class 2-11 properties that are improved with two-story or three-story multi-family buildings of masonry exterior construction that range in size from 3,339 to 5,610 square feet of building area. The buildings range in age from 68 to 93 years old. Each

comparable has a full basement with one having a formal recreation room, and 3, 4 or 6 bathrooms. Comparable #1 has a detached two-car garage, comparable #2 has central air conditioning, and comparable #5 has one fireplace as well as a detached two-car garage. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$14,208 to \$42,351 or from \$3.88 to \$7.55 per square foot of building area.

The appellant provided a copy of the decision issued by the board of review disclosing the subject parcels have a total combined assessment of \$41,235. The appellant also disclosed the subject parcels have a combined improvement assessment of \$36,435 or \$8.85 per square foot of building area. The appellant requested the subject's combined improvement assessment be reduced to \$19,061 or \$4.63 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for parcel number (PIN) 10-16-427-010-0000 of \$20,617 and did not include PIN 10-10-16-427-011-0000 on the "Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-11 multi-family two-story buildings of masonry or frame and masonry exterior construction that range in size from 3,478 to 3,812 square feet of building area. The buildings range in age from 53 to 70 years old. Each comparable has a full or partial basement with one being finished with an apartment. The comparables have 2 to 4 full bathrooms and comparable #1 has an additional 2 half bathrooms. Comparables #2 and #4 have central air conditioning. Comparable #4 also has a two-car garage. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from \$37,510 to \$37,857 or from \$9.91 to \$10.88 per square foot of building area.

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 assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #4 and #5 due to differences from the subject in style, building size, and/or age. The seven remaining comparables are improved with buildings that are smaller than the subject ranging in size from 3,339 to 3,812 square feet of building area. The comparables are relatively similar to the subject building in age and most features. These properties have improvement assessments that range from \$14,208 to \$37,857 or from \$3.88 to \$10.88 per square foot of building area. Board of review comparable #3 is most like the subject building in size, containing 3,812 square feet of building area, and has an improvement

assessment of \$37,786 or \$9.91 per square foot of building area. The subject's improvement assessment of \$36,435 or \$8.85 per square foot of building area falls within the range established by the best comparables in this record and is below the comparable most similar to the subject in building size. Based on this 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



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:

August 20, 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

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