



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

APPELLANT: Leonard Sabo
DOCKET NO.: 20-39052.001-R-1
PARCEL NO.: 10-22-328-010-0000

The parties of record before the Property Tax Appeal Board are Leonard Sabo, 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 **A Reduction** 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: \$3,444
IMPR.: \$39,300
TOTAL: \$42,744

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 3-story building of masonry exterior construction with 4,908 square feet of building area. The building is approximately 93 years old. Features of the building include a basement and a 3-car garage. The property has a 4,305 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal.¹ In support of this argument, the appellant submitted information on five equity comparables presented in two grid analyses and renumbered as comparables #1 through #5 for ease of reference. The comparables are located within the same assessment neighborhood code

¹ The appellant also indicated a contention of law as a basis of the appeal but argued assessment inequity in the brief. Thus, the Board will consider only the assessment inequity basis in this appeal.

as the subject and are improved with 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,339 to 6,840 square feet of building area. The buildings range in age from 68 to 96 years old. Each building has a basement, one of which is finished with an apartment, one comparable has central air conditioning, and three comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$14,208 to \$47,809 or from \$3.88 to \$7.22 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$22,724.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,936. The subject property has an improvement assessment of \$41,492 or \$8.45 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,174 to 3,660 square feet of building area. The buildings range in age from 28 to 68 years old. Each comparable has a basement and a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$23,433 to \$40,484 or from \$9.68 to \$11.56 per square foot of building 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparables #2 and #4, which are less similar to the subject in building size, central air conditioning amenity, and/or basement finish than the other comparables in this record, and/or lack a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 and the board of review's comparables #1 and #3, which are more similar to the subject in building size, location, and features, although three comparables are still substantially smaller and newer buildings than the subject and one comparable is a substantially larger building than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$14,208 to \$41,784 or from \$3.88 to \$11.18 per square foot of building area. The subject's improvement assessment of \$41,492 or \$8.45 per square foot of building area falls within the range established by the best comparables in this record. However, after considering

appropriate adjustments to the best comparables for differences from the subject, such as building size and age, the Board finds the subject's assessment is not supported. Based on this evidence, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

AGENCY

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