



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

APPELLANT: Natasha Gibbs
DOCKET NO.: 21-30404.001-R-1
PARCEL NO.: 16-08-221-013-0000

The parties of record before the Property Tax Appeal Board are Natasha Gibbs, 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: \$8,835
IMPR.: \$14,257
TOTAL: \$23,092

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 2021 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 two-story dwelling of frame exterior construction with 2,616 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a concrete slab foundation, 2 bathrooms, central air conditioning, and a two-car garage. The property has a 9,300 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. As part of the appeal, the appellant included a brief explaining that the subject property has been specially designed for handicap access and was built by the Homebuilders Association of Greater Chicagoland in conjunction with Habitat for Humanity. The brief explained that the appellant is a 32-year-old quadriplegic, paralyzed from the neck down and unable to breathe

without the aid of a ventilator, having been the victim of severe child abuse at age 1½ when her neck was broken. The Gibbs Family Trust was created to hold title for Natasha and restricts the use of the property for Natasha's benefit such that the house cannot be sold during her lifetime.

In support of the inequity argument, the appellant submitted information on four equity comparables located on the same street as the subject along with property characteristics printouts which were used to correct/add data in the Sec. V grid analysis. The comparables consist of a class 2-11 two-story multi-family apartment building, a class 2-05 two-story dwelling, and two, class 2-06, two-story dwellings. Each comparable is of frame exterior construction and are from 114 to 129 years old. The comparables range in size from 2,032 to 3,184 square feet of living area. Each comparable has a full basement, three of which are finished as apartments, 2 to 3½ bathrooms, and either a one-car or a two-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$10,524 to \$18,222 or from \$4.71 to \$5.80 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$14,257 or \$5.45 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 \$25,000. The subject property has an improvement assessment of \$16,165 or \$6.18 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 three of which are ¼ of a mile from the subject and the fourth being in the subarea. The comparables consist of two, class 2-78, and two, class 2-07, two-story dwellings of frame, masonry, or frame and masonry exterior construction that are 14 to 23 years old. The homes range in size from 1,582 to 2,825 square feet of living area. Each comparable has a full basement finished with a formal recreation room, 2½ or 3 bathrooms, central air conditioning, a fireplace, and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$17,098 to \$20,097 or from \$7.11 to \$11.55 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's

comparable #1, due to its design as a multi-family apartment building as compared to the subject single-family dwelling. The Board has also given reduced weight to board of review comparables #3 and #4, due to dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity in the record to be appellant's comparables #2, #3 and #4 along with board of review comparables #1 and #2, which are each single-family dwellings of two-story design, albeit differences in exterior construction, age, bathroom count, dwelling size, foundation type and garage capacity. Adjustments for differences in age, dwelling size, foundation type and/or garage capacity are necessary to make the comparables more equivalent to the subject. These best comparables have improvement assessments ranging from \$10,524 to \$20,097 or from \$5.18 to \$7.11 per square foot of living area. The subject's improvement assessment of \$16,165 or \$6.18 per square foot of living area is within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which appears to be excessive given the subject's slab foundation as compared to the comparables each of which have full basements.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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 commensurate with the appellant's request.

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 17, 2025



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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