



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

APPELLANT: Larry Winer
DOCKET NO.: 21-30410.001-R-1
PARCEL NO.: 14-31-427-030-0000

The parties of record before the Property Tax Appeal Board are Larry Winer, the appellant), by Dora Cornelio, attorney-at-law 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: \$17,647
IMPR.: \$79,660
TOTAL: \$97,307

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 stucco exterior construction containing 2,800 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a full unfinished basement,¹ central air conditioning, one fireplace, two bathrooms, and a 2-car garage. The property has a 2,521 square foot site 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-78 properties improved with 2-story or 3-story dwellings of

¹ The board of review described the subject as having a full unfinished basement, which was not refuted by the appellant in rebuttal.

frame or masonry exterior construction that range in size from 2,560 to 3,074 square feet of living area.² Comparables #2 through #5 range in age from 22 to 28 years old; the appellant did not provide the age for comparable #1. Four comparables have full basements with one having finished area, four comparables have central air conditioning, two comparables have one or three fireplaces, and four comparables have a 3-car or a 3.5-car garage. The comparables have 2, 2½ or 4½ bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$67,200 to \$83,950 or from \$23.82 to \$28.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$76,468.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,000. The subject property has an improvement assessment of \$92,353 or \$32.98 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 composed of class 2-78 properties improved with two-story dwellings of stucco, frame, or masonry exterior construction that range in size from 2,176 to 2,572 square feet of living area. The homes range in age from 23 to 33 years old. Each comparable has a partial or full basement with finished area, central air conditioning, and 2½ to 3½ bathrooms. Three comparables have one to three fireplaces and a 2-car or 3-car garage. These properties have the same assessment neighborhood code as the subject property and are located within approximately ¼ of a mile from the subject. Their improvement assessments range from \$89,000 to \$112,088 or from \$38.88 to \$43.58 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on nine assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives most weight to appellant's comparables #1, #4 and #5 which are most similar to the subject dwelling in size. The comparables have varying degrees of similarity to the subject in features requiring adjustments to make them more equivalent to the subject property. These three comparables have improvement assessments that range from \$67,500 to \$82,200 or from \$23.82 to \$28.50 per square foot of living area. The subject's improvement assessment of \$92,353 or \$32.98 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given the remaining comparables due to differences from the subject in dwelling size. Based on this record the Board finds the appellant

² The appellant submitted copies of property characteristic sheets from the Cook County Assessor's Office for the comparables from which descriptive information was verified, added or corrected by this Board.

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: _____

May 20, 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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