



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

APPELLANT: Abigail Levine  
DOCKET NO.: 21-30416.001-R-1  
PARCEL NO.: 17-07-109-025-0000

The parties of record before the Property Tax Appeal Board are Abigail Levine, the appellant, by Noah J. Schmidt, 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 **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:** \$22,140  
**IMPR.:** \$54,860  
**TOTAL:** \$77,000

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 is improved with a two-story multi-family building of frame and masonry exterior construction containing 4,393 square feet of building area. The building is approximately 84 years old. Features of the property include a crawl space foundation, central air conditioning and 3½ bathrooms. The property has a 3,690 square foot site located in Chicago, West Chicago 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 assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story or three-story buildings

of masonry construction that range in size from 3,960 to 4,881 square feet of building area.<sup>1</sup> The buildings range in age from 130 to 143 years old. Three comparables have full unfinished basements, and each comparable has 3, 4 or 6 bathrooms.<sup>2</sup> These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$15,288 to \$42,854 or from \$3.59 to \$8.78 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,487.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,000. The subject property has an improvement assessment of \$54,860 or \$12.49 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 composed of class 2-11 properties improved with three-story buildings of masonry or frame and masonry exterior construction that range in size from 4,185 to 4,710 square feet of building area. The buildings range in age from 19 to 133 years old. Two comparables have slab foundations and two comparables have full basements with one being finished with an apartment. Two comparables have central air conditioning, and one comparable as a two-car garage. The comparables have three, four or six full bathrooms and two comparables have an additional ½ bathroom. These properties have the same assessment neighborhood code as the subject property and are located in "subarea" or ¼ of a mile from the subject. Their improvement assessments range from \$65,000 to \$83,600 or from \$14.31 to \$19.03 per square foot of building area. The board of review asserted the building assessed value per square foot for the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

### **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 information on nine 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 building size. The Board gives less weight to board of review comparable #4 due to differences from the subject in age. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 as well as board of review comparables #1 #2 and #3 that range in size from 4,185 to 4,710 square feet of building area and in age from 104 to 143 years old.

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<sup>1</sup> The appellant submitted copies of the 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.

<sup>2</sup> The property characteristic sheet for comparable #4 has a copy of a photograph depicting a vacant site rather than an improved parcel.

Appellant's comparables #1, #2 and #3 as well as board of review comparables #2 and #3 are from 46 to 59 years older than the subject building suggesting upward adjustments to these comparables for age would be appropriate. Five of these comparables have no central air conditioning, unlike the subject property, indicating each would require an upward adjustment to make them more equivalent to the subject for this difference. Conversely, three of these comparables have full basements, one with finished area, superior to the subject's crawl space foundation, suggesting each would require a downward adjustment to make them more equivalent to the subject for this difference. These six comparables have improvement assessments that range from \$15,288 to \$71,312 or from \$3.59 to \$17.04 per square foot of building area. The subject's improvement assessment of \$54,860 or from \$12.49 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

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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