



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

APPELLANT: John Scime
DOCKET NO.: 21-30417.001-R-1
PARCEL NO.: 17-06-206-036-0000

The parties of record before the Property Tax Appeal Board are John Scime, 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 **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: \$16,800
IMPR.: \$76,800
TOTAL: \$93,600

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 site with approximately 2,400 square feet of land area that is improved with two buildings. The front building or building #1 is a three-story three-unit multi-family building with approximately 2,319 square feet of building area. The rear building or building #2 is a 1.5-story 2-bedroom/2-bathroom coach house with 987 square feet of building area. The subject property has a combined building area of 3,306 square feet and has four apartments. The buildings were built in approximately 1895 and are approximately 126 years. The buildings have slab foundations and central air conditioning.¹ The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject property is contained in the appraisal submitted by the appellant that has a sketch with measurements and calculation of the sizes of each building as well as interior and exterior photographs of the subject property.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$936,000 as of November 12, 2020. The appraisal was prepared by John M. Petrilli, an Illinois Certified Residential Appraiser, and Mark S. Grimes, an Illinois Certified General Real Estate Appraiser. The appraisal identified the client as First Midwest Bank and the assignment type as a refinance transaction. The purpose of the report was to provide the client with an accurate and adequately supported opinion of value of the subject property. The fee simple property rights were appraised.

The appraisers described the subject property as being a 4-unit property composed of two buildings: a three-story 3-unit building in the front and a 1.5-story coach house with one unit in the rear. The appraisers further indicated that the subject was modernized in 2014 which included kitchens, baths, plumbing, roof, windows, tuck pointing, flooring, HVAC, and painting. The report included diagrams of the subject buildings and photographs of the property. The appraisers developed the income approach to value and the sales comparison approach to value.

The appraisers used four comparable sales and two current listings in the sales comparison approach to value. Each of the comparables is described as being a “4 Flat” design or style with buildings that range in size from 2,711 to 4,234 square feet of building area. The buildings range in age from 124 to 154 years old. Each comparable has four apartments with a varying mix of bedrooms and bathrooms. Three of the comparables have central air conditioning and five of the comparables have a two-car garage. These properties have sites ranging in size from 2,400 to 4,184 square feet of land area. The comparables are located in Chicago from approximately .30 to 1.15 miles from the subject property. Comparables #1 through #4 sold from June 2019 to September 2020 for prices ranging from \$835,000 to \$985,500 or from \$226.84 to \$308.00 per square foot of building area, including land. Comparables #5 and #6 have listing prices of \$1,198,000 and \$1,155,000 or \$282.95 and \$320.57 per square foot of building area, including land, respectively. The appraisers also indicated the comparables had gross rent multipliers ranging from 154.24 to 201.20. The appraisers adjusted the comparables for differences from the subject and/or for being listings to arrive at adjusted prices ranging from \$879,800 to \$1,166,600. The appraisers indicated the comparables have adjusted prices per unit ranging from \$216,475 to \$291,650; adjusted prices per room ranging from \$43,990 to \$77,773; and adjusted prices per bedroom ranging from \$108,238 to \$233,320. Using this data the appraisers estimated the subject had a value per unit of \$234,000 or \$936,000; a value per square foot of gross building area of \$268 or \$886,008; a value per room of \$54,100 or \$865,600; and a value per bedroom of \$132,000 or \$924,000. The appraisers estimated the subject property had an indicated market value under the sales comparison approach of \$904,000.

In developing the income approach to value, to estimate the market rent, the appraisers examined the subject’s actual rents and three rental comparables. The subject had an actual rent of \$6,223 per month as well as other income from laundry of \$25 per month for a total monthly income of \$6,248. The comparables had monthly incomes ranging from \$5,900 to \$7,700. The appraisers concluded the subject property appeared to be rented at market rate. Based on the comparable sales, the appraisers estimated the subject had a gross rent multiplier of 155. Multiplying the subject’s gross monthly rent of \$6,248 by the gross rent multiplier of 155 resulted in an estimated value under the income approach of \$968,440.

Considering both the sales comparison approach to value and the income approach to value, the appraisers estimated the subject property had a market value of \$936,000 as of November 12, 2020.

With respect to the assessment equity argument the appellant completed Section V-Comparable Sales/Assessment Grid Analysis of the appeal. The appellant described the subject property as having 2,331 square feet of building area, apparently using only the front building or building #1 and did not include the second building located on the subject property in the analysis. The appellant submitted five equity comparables consisting of class 2-11 properties improved with 2-story or 3-story buildings of masonry or frame and masonry exterior construction that range in size from 2,430 to 2,772 square feet of building area. The buildings range in age from 118 to 143 years old. The comparables have two to three bathrooms and three comparables have a 2-car garage. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$48,000 to \$53,250 or from \$19.10 to \$19.75 per square foot of building area. In the analysis the appellant attributed the subject's improvement of \$105,542 to the front building or building #1 and indicated it had an improvement assessment of \$45.28 per square foot of building area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$90,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,342. The subject's assessment reflects a market value of \$1,223,420 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$105,542 or \$31.92 per square foot of building area when using 3,306 square feet of total building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables composed of class 2-11 properties improved with two-story buildings of frame or masonry exterior construction that range in size from 1,722 to 2,100 square feet of building area. The buildings range in age from 108 to 134 years old. Each comparable has a full basement with two having finished area, and a two-car garage. Two comparables have central air conditioning. Each property has two full bathrooms and comparable #2 has an additional two half bathrooms. These properties have sites ranging in size from 2,400 to 3,075 square feet of land area and have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$51,870 to \$66,200 or from \$24.70 to \$37.36 per square foot of building area. The board of review also indicated that comparables #2 and #3 sold in November 2020 and October 2021, respectively, each for a price of \$1. Similar as the appellant, the board of review described the subject property as having 2,331 square feet of building area, apparently using only the front building or building #1 and did not include the second building located on the subject property in the grid analysis.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraisers developed both the sales comparison approach to value and the income approach to value to arrive at an estimated market value of \$936,000 as of November 12, 2020. The Board finds the board of review submission included two sales that purportedly sold for \$1 each, which does not appear to be indicative of fair cash value or demonstrates these sales were not arm's length. The board of review presented no other evidence to refute or rebut the appraisal presented by the appellant. The subject's assessment reflects a market value of \$1,223,420, which is above the appraised value presented by the appellant.

Alternatively, the appellant contends assessment inequity as a 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 on this basis is not warranted.

The Board gives little weight to the assessment equity analyses presented by the appellant and the board of review as neither party included both buildings in their respective grid analyses but attributed the entire improvement assessment to the front building or building #1 and gave no consideration to the second building on the subject site. Based on this error, no weight can be given the assessment equity analysis presented by either party.

In conclusion, based on this record the Board finds a reduction in the subject's assessment is justified and should be reduced to reflect the appraised value presented by the appellant.

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

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