FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel Seagraves
DOCKET NO.: 21-30442.001-R-1
PARCEL NO.: 16-01-303-003-0000

The parties of record before the Property Tax Appeal Board are Daniel Seagraves, the appellant, by attorney Ciarra 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 ***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:	$16,888
IMPR.:	$44,426
TOTAL:	$61,314

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 3-story multi-family building of masonry exterior construction with 4,152 square feet of gross building area. The building is approximately 118 years old. Features of the building include a full basement, 3 bathrooms, central air conditioning and a 2-car garage. The property has a 3,753-square foot site and 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.

The appellant, through counsel, marked contention of law and lack of assessment equity concerning the improvement as the basis of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment. In support of this argument the appellant submitted information, including property characteristics printouts from Cook County Assessor's Office, on five equity comparables that are located within the same assessment neighborhood code as the subject. According to the property characteristics printouts, the comparables consist of class 2-11, 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 3,808 to 4,218 square feet of gross building area. The buildings are 118 to 133 years old and have partial or full basements, two of which are finished with an apartment. Each comparable has 2 or 3 bathrooms, and three comparables have a 3½-car, a 4-car or a "6 or more" garage amenity. The comparables have improvement assessments that range from $28,539 to $32,227 or from $7.11 to $8.46 per square foot of gross building area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $30,807 or $7.42 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $61,314. The subject property has an improvement assessment of $44,426 or $10.70 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject and within approximately ¼ of a mile from the subject property. The comparables consist of class 2-11, 3-story multi-family buildings of masonry exterior construction ranging in size from 3,462 to 4,038 square feet of gross building area. The buildings are 113 to 133 years old and have full basements. One comparable has a 2½-car garage. The comparables have improvement assessments ranging from $41,406 to $60,825 or from $11.96 to $15.06 per square foot of gross building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #4 which are less similar to the subject in design, age, building size and/or bathroom count.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3 which are relatively similar to the subject in location design, age, building size, bathroom count and basement foundation, except they lack central air conditioning and garage amenities, which are features of the subject. These two comparables have improvement assessments of $47,569 and $48,937 or $12.91 and $13.12 per square foot of gross building area. The subject's improvement assessment of $44,426 or $10.70 per square foot of gross building area falls below the improvement assessments of the two best comparables in the record. After considering the adjustments to the two 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:

C E R T I F I C A T I O N

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 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel Seagraves, by attorney:
Ciarra Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602