



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

APPELLANT: Phillip Johnston
DOCKET NO.: 21-30565.001-R-1
PARCEL NO.: 17-06-416-027-0000

The parties of record before the Property Tax Appeal Board are Phillip Johnston, 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 **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: \$21,875
IMPR.: \$114,199
TOTAL: \$136,074

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 two improvements.¹ Improvement #1 is a 3-story multi-family building of masonry exterior construction with 4,818 square feet of gross building area. The building is approximately 133 years old. Features include a full basement and three full bathrooms. Improvement #2 is a single-family dwelling with 650 square feet of living area.² No additional property details were provided by either party for this dwelling. The subject has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. Improvement #1 and Improvement #2 are classified as class 2-11 and 2-05 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

¹ Property characteristics for Improvement #1 not disclosed by or differing from the appellant were gleaned from the evidence presented by the board of review.

² Limited property characteristics were provided by the board of review.

The appellant contends assessment inequity with respect to both improvements as the basis of the appeal. In support of the argument for Improvement #1, the appellant submitted information, including property characteristic printouts, on five equity comparables that are located within the same assessment neighborhood code as the subject. For clarity in the record, the single comparable on the second grid was renumbered as #5. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 4,365 to 5,110 square feet of gross building area. The buildings range in age from 116 to 134 years old. The comparables each have a full basement, four of which are finished with either an apartment or a recreation room. Each comparable has a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$58,625 to \$81,216 or from \$13.43 to \$15.89 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced to \$68,174.

In support of the argument for Improvement #2, the appellant submitted information, including property characteristic printouts, on five equity comparables that are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-05 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,344 to 1,980 square feet of living area. The dwellings range in age from 121 to 144 years old. Four comparables have full basements with finished area and one comparable has a slab foundation. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$42,500 to \$64,600 or from \$28.52 to \$33.80 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for Improvement #2 be reduced to \$20,702.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated July 25, 2022 which disclosed a total assessment of \$136,074, which includes both improvements. No evidence was provided by either party on the allocation of the assessments for each of the two improvements. Both parties noted that the total improvement assessment for both buildings is \$114,199 or \$23.70³ per square foot of building area based on the square footage for Improvement #1 of 4,818 square feet. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 4,039 to 5,039 square feet of gross building area. The buildings range in age from 115 to 131 years old. The comparables each have a full or partial basement, two of which have finished area. One comparable has central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$70,481 to \$90,904 or from \$17.45 to \$19.71 per square

³ Both parties reported in their grid analyses that the subject's improvement assessment was \$114,199; however, this is for both improvements combined. Each party's grid used the square footage for Improvement #1 of 4,818 to compute the average improvement assessment on a per square foot basis of \$23.70.

foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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.

Initially, the Board finds the appellant is requesting reductions in the improvement assessments for both improvements.

Given the subject property consists of two improvements and each of the comparables is reported to be improved with a single building or dwelling and given further that neither party disclosed the allocation of the improvement assessments for each building and dwelling on the subject parcel, the Board finds that a meaningful comparative analysis with the comparables in this record is severely diminished.

Therefore, based on the equity evidence in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvements #1 and #2 were inequitably assessed and reductions in their assessments are 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: _____

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

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