



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

APPELLANT: Andrew Gutu
DOCKET NO.: 21-30573.001-R-1
PARCEL NO.: 17-08-111-026-0000

The parties of record before the Property Tax Appeal Board are Andrew Gutu, 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: \$18,750
IMPR.: \$116,567
TOTAL: \$135,317

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 3,324 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 multi-family building with 2,100 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 both classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

¹ Property characteristics for Improvement #1 not disclosed by the appellant in Section III of the appeal petition or the grid analysis were gleaned from the evidence presented by the board of review. The Board notes that the appellant reported a different square footage in the counsel's brief for Improvement #1.

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

The appellant contends assessment inequity with respect to Improvement #1 only as the basis of the appeal. In support of this argument, 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 1.5-story or 2-story, class 2-11 multi-family buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,428 to 1,596 square feet of gross building area. The buildings range in age from 132 to 134 years old. The comparables each have a full basement finished with either an apartment or a recreation room. Each comparable has two full bathrooms. The comparables have improvement assessments ranging from \$27,205 to \$34,722 or from \$19.05 to \$21.81 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced to \$30,528.

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 \$135,317, which includes both improvements. Both parties noted that the total improvement assessment for both buildings is \$116,567. The board of review disclosed that the improvement assessment for Improvement #1 is \$57,267 or \$17.23 per square foot of gross building area and for Improvement #3 is \$59,300 or \$28.24 per square foot of gross building area. The appellant did not refute the board of review's allocation of the total improvement assessment for both buildings.

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 that are located within the same assessment neighborhood code as the subject. The comparables are improved with 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,300 to 3,714 square feet of gross building area. The buildings range in age from 106 to 128 years old. Each comparable has a full or partial basement and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$59,568 to \$66,250 or from \$17.51 to \$18.09 per square 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 a reduction for Improvement #1 only.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are substantially smaller buildings than the subject, having 52% to 57% less living area than the subject and have dissimilar designs when compared to the subject's 3-story design.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in other features requiring adjustments for these differences to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$59,568 to \$66,250 or from \$17.51 to \$18.09 per square foot of gross building area. The subject's improvement assessment of \$57,267 or \$17.23 per square foot of gross building area falls below the range established by the best comparables in this record. After considering 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 Improvement #1 was inequitably assessed and a reduction in the 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: _____

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

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