



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

APPELLANT: Donna Kirchman
DOCKET NO.: 21-30584.001-R-1
PARCEL NO.: 14-31-427-037-0000

The parties of record before the Property Tax Appeal Board are Donna Kirchman, 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: \$20,664
IMPR.: \$102,392
TOTAL: \$123,056

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 2,691 square feet of gross building area. The building is approximately 106 years old. Features include a full basement. Improvement #2 is a coach house with 777 square feet of living area.² The coach house is reported to be approximately 106 years old. No additional property details were provided by either party for this dwelling. The subject has a 2,952 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

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 The appellant reported that the coach house had 960 square feet of living area, while the board of review reported to be 777 square feet, which was unrefuted by the appellant.

2-02 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

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 consisting of two grid analyses, 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 #5. The comparables are improved with 1.5-story, 2-story, or 3-story, class 2-11 multi-family buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,510 to 2,793 square feet of gross building area. The buildings range in age from 110 to 148 years old. The comparables each have a full basement, four of which are finished with either an apartment or a recreation room. One comparable has a fireplace. Four comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$43,200 to \$48,300 or from \$16.46 to \$17.29 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced to \$45,612.

In support of the argument for Improvement #2, the appellant submitted information consisting of two grid analyses, 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 #5. The comparables are improved with 1-story or 1.5-story, class 2-02 dwellings of masonry or frame and masonry exterior construction with either 900 or 960 square feet of living area. The dwellings range in age from 57 to 133 years old. Each comparable has a full basement with finished area. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$33,900 to \$35,200 or from \$35.31 to \$38.04 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for Improvement #2 be reduced to \$36,480.

The board of review submitted its "Board of Review Notes on Appeal" for each improvement disclosing the total assessment for both improvements of \$102,392.³ The board of review also disclosed that Improvement #1 has an improvement assessment of \$52,073 or \$19.35 per square foot of gross building area, based on 2,691 square feet of living area, and Improvement #2 has an improvement assessment of \$50,319 or \$64.76 per square foot of living area, based on 777 square feet of living area.

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 located on the same tax block and/or street or within ¼ mile of the subject. The comparables are improved with 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,688 to 2,814 square feet of living area. The buildings range in age from 109 to 136 years old. Each comparable has a full basement; two of which are finished with an apartment. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$58,277 to \$75,850 or

³ Neither party provided a copy of the Cook County final notice; however, both parties agree that the subject has a total assessment of \$123,056.

from \$21.30 to \$26.95 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In support of its contention of the correct assessment for Improvement #2, 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 1-story, class 2 02 dwellings of masonry exterior construction ranging in size from 600 to 752 square feet of living area. The homes are either 131 or 141 years old. Each comparable has a full basement; two of which are finished with a recreation room, and from a 1-car to a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$40,200 to \$61,336 or from \$67.00 to \$81.56 per square foot of living 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 for both improvements 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).

For Improvement #1, the parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 which have a garage amenity which the subject lacks and/or a dissimilar 1.5-story or 2-story design when compared to the subject's 3-story design.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #3 which are overall more similar to the subject in location, design/class, age, and dwelling size with varying degrees of similarity in other features. These three comparables have improvement assessments ranging from \$58,277 to \$75,850 or from \$21.30 to \$26.95 per square foot of gross building area. The subject's improvement assessment of \$52,073 or \$19.35 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.

For Improvement #2, the parties submitted nine equity comparables for the Board's consideration. However, neither party provided a comprehensive description of Improvement #2 to include all the salient property characteristics which are required by the Board to conduct a meaningful analysis of the similarities and dissimilarities between the appellant's comparables and this dwelling.

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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