



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

APPELLANT: Patrick Ross
DOCKET NO.: 21-30596.001-R-1
PARCEL NO.: 13-36-101-008-0000

The parties of record before the Property Tax Appeal Board are Patrick Ross, 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: \$22,275
IMPR.: \$87,810
TOTAL: \$110,085

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 one parcel improved with two buildings. The first improvement is a 2-story apartment building of masonry construction with 3,366 square feet of gross building area which is approximately 127 years old.¹ This building features a full basement finished with an apartment and one fireplace. The second building is a 2-story apartment building of frame construction with 1,600 square feet of gross building area that is also approximately 127 years old. The features of this building include a full unfinished basement. The property has a 1-car garage on a 4,950 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject buildings are both classified as class 2-11 properties² under the Cook County Real Property Assessment Classification Ordinance.

¹ Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² Apartment building with 2 to 6 units, any age.

The appellant contends assessment inequity with respect to each improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables³ for each improvement located in the same assessment neighborhood code as the subject property. The comparables for improvement #1 consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 3,203 to 3,437 square feet of gross building area and ranging in age from approximately 97 to 131 years old. The comparables are described as each having a full basement finished with a recreation room. Four comparables have either a 1-car, a 1.5-car, or a 2-car garage. These comparables have improvement assessments that range from \$33,125 to \$35,438 or from \$10.15 to \$10.68 per square foot of gross building area.

The comparables for improvement #2 consist of 2-story, class 2-11 apartment buildings of frame construction ranging in size from 1,408 to 1,760 square feet of gross building area and ranging in age from approximately 127 to 134 years old. The comparables each have a full basement finished with a recreation room or an apartment. Two comparables have either a 1-car or a 2-car garage. These comparables have improvement assessments that range from \$15,061 to \$25,517 or from \$10.70 to \$14.50 per square foot of gross building area. The appellant also submitted the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a combined reduction to the subject's improvement assessment of \$55,557 but did not allocate an amount requested for each building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,085. The board of review disclosed that improvement #1 has an assessment of \$52,409 or \$15.57 per square foot of gross building area, and improvement #2 has an assessment of \$35,401 or \$22.13 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted two grids with information on four comparables for each improvement for a combined total of eight comparables submitted. With respect to improvement #1, the comparables are located within the same assessment neighborhood code as the subject and within ¼ of a mile as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 3,038 to 3,371 square feet of gross building area and ranging in age from approximately 101 to 123 years old. Each comparable features a full basement with two being finished with an apartment. One comparable has central air conditioning, and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$55,137 to \$65,937 or from \$16.36 to \$21.70 per square foot of gross building area.

With respect to improvement #2, the comparables are located within the same assessment neighborhood code as the subject and within ¼ of a mile or within the same block as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 1,748 to 2,096 square feet of gross building area and ranging in age from approximately 98 to 131 years old. Each comparable features a full unfinished basement, and three comparables have either a 1-car or a 2-car garage. These comparables have

³ The Board has re-numbered the parties' comparables on their second grids for clarity and ease of reference.

improvement assessments ranging from \$40,938 to \$50,937 or from \$22.99 to \$24.30 per square foot of gross building area.

Conclusion of Law

The taxpayer 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 a combined total of eighteen equity comparables in support of their positions before the Property Tax Appeal Board. As to improvement #1, the Board gives less weight to appellant's comparable #5 and board of review comparable #4 due to both of these properties lacking a garage which is a feature of the subject property. The Board finds the remaining comparables to be similar to the subject in location, design, gross building area, and some features. However, appellant's comparable #3 and board of review comparables #2 and #3 all lack a finished basement, which is a feature of subject improvement #1. Also, appellant's comparables #4 and #5, along with board of review comparable #1 are newer in age relative to subject improvement #1. These differences suggest that adjustments are needed to the comparables for differences from the subject in order to make them more equivalent to the subject. The best comparables in the record as to improvement #1 have improvement assessments ranging from \$33,125 to \$65,687 or from \$10.15 to \$21.70 per square foot of gross building area. The subject's improvement #1 has an assessment of \$52,409 or \$15.57 per square foot of gross building area which falls within the range established by most similar comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

With respect to subject improvement #2, the Board gives less weight to appellant's comparables #6, #7, and #9, along with board of review comparable #5 due to these properties lacking a garage which is a feature of the subject property. The Board also gave less weight to board of review comparables #7 and #8 based on their significantly larger gross building areas relative to the subject building #2. On this record, the Board finds the best evidence of assessment equity with regard to improvement #2 to be appellant's comparables #8 and #10, along with board of review comparable #6 which are most similar to the subject overall in location, gross building area, age, and some features. However, adjustments are needed to appellant's comparables #8 and #10 for differences from the subject in basement finish. The best comparables in the record with respect to improvement #2 have improvement assessments ranging from \$21,082 to \$43,075 or from \$12.55 to \$22.99 per square foot of gross building area. The subject's improvement #2 has an assessment of \$35,401 or \$22.13 per square foot of gross building area which falls within the range established by the most similar comparables in the record.

After considering adjustments to the best comparables for any differences from both subject improvements, the Board finds the appellant did not demonstrate with clear and convincing

evidence that either of the subject's improvements are inequitably assessed and, therefore, a reduction in the subject's overall improvement 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: _____

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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