



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

APPELLANT: Benjamin Scott
DOCKET NO.: 21-30600.001-R-1
PARCEL NO.: 17-06-233-014-0000

The parties of record before the Property Tax Appeal Board are Benjamin Scott, the appellant, by attorney Dora Cornelio, 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 a reduction 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: \$19,200
IMPR.: \$65,000
TOTAL: \$84,200

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 2-story dwelling of masonry construction with 2,090 square feet of living area which is approximately 22 years old.¹ Features of the home include 3½ baths, a full basement finished with a formal recreation room, central air conditioning, two fireplaces, and a 2-car garage. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

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 Two-or-more story residence, up to 62 years of age, containing from 2,001 to 3,800 square feet of living area.

comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story dwellings of frame or masonry construction ranging in size from 2,062 to 2,295 square feet of living area and ranging in age from approximately 18 to 27 years old. The comparables are described as each having 2½ or 3½ bathrooms, central air conditioning, and a full or partial basement with three having a formal recreation room. Three comparables each have one fireplace and three comparables have a 1-car, a 3-car, or a 3.5-car garage. The comparables have improvement assessments that range from \$52,993 to \$69,888 or from \$25.70 to \$30.45 per square foot of living 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 reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,883. The subject property has an improvement assessment of \$70,683 or \$33.82 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables 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 2-78 dwellings of masonry construction ranging in size from 2,246 to 2,570 square feet of living area and ranging in age from 14 to 24 years old. Each comparable features either 2½ or 3½ baths, a full basement (two of which are each finished with a formal recreation room), and a 2-car or a 3-car garage. Two comparables have central air conditioning and one dwelling has a fireplace. The comparables have improvement assessments ranging from \$80,339 to \$93,600 or from \$35.54 to \$38.36 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #3 and #4 which lack finished basements and a garage, both of which are features of the subject property. The Board also gave less weight to board of review comparables #1, #3, and #4 which are approximately from 17% to 23% larger in dwelling size relative to the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #5, along with board of review comparable #2 as these four comparables are most similar to the subject in location, class, dwellings size, age, finished basement area, and features. The most similar comparables in the record have improvement assessments ranging from \$52,993 to \$80,339 or from \$25.70 to \$35.77 per square foot of living area. The subject's improvement assessment of \$70,683 or \$33.82 per square foot of living area falls within the higher end of the

range established by the best equity comparables in this record with three comparables having lower improvement assessments and one (board of review comparable #2) having a higher improvement assessment than the subject which is logical given that this comparable is slightly superior to the subject in dwelling size.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is 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

AGENCY

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