



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

APPELLANT: John Shafer  
DOCKET NO.: 21-30603.001-R-1  
PARCEL NO.: 17-06-216-041-0000

The parties of record before the Property Tax Appeal Board are John Shafer, 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 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:** \$31,200  
**IMPR.:** \$105,081  
**TOTAL:** \$136,281

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 3-story, class 2-11 apartment building<sup>1</sup> of masonry construction with 4,044 square feet of gross building area which is approximately 129 years old.<sup>2</sup> This building features a full unfinished basement. The second structure is a 2-story dwelling<sup>3</sup> of masonry construction with 1,516 square feet of living area that is approximately 134 years old. This dwelling was built on a

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<sup>1</sup> Apartment building with 2 to 6 units, any age under the Cook County Real Property Assessment Classification Ordinance.

<sup>2</sup> 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.

<sup>3</sup> Two-or-more story residence, over 62 years of age up to 2,200 square feet of living area under the Cook County Real Property Assessment Classification Ordinance..

concrete slab foundation. The subject parcel contains 3,900 square feet of land area and is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to each improvement as the basis of the appeal. In support of this argument, the appellant submitted a four-page grid analysis with information on five equity comparables for each structure for a combined total of ten equity comparables.<sup>4</sup> The comparables are all located in the same assessment neighborhood code as the subject property. The comparables with regard to improvement #1 consist of 2-story or 3-story, class 2-11 apartment buildings of masonry construction ranging in size from 3,645 to 4,375 square feet of gross building area and ranging in age from approximately 110 to 129 years old. The comparables are described as each having a full basement finished with a recreation room. Four comparables each have a 2-car garage. These comparables have improvement assessments that range from \$49,000 to \$60,800 or from \$12.62 to \$13.90 per square foot of gross building area.

With respect to improvement #2, the comparables consist of 2-story, class 2-05 dwellings of frame, masonry, or frame and masonry construction ranging in size from 1,420 to 1,934 square feet of living area and ranging in age from approximately 130 to 144 years old. Four comparables each have a basement finished with either an apartment or a recreation room; two comparables each have central air conditioning; three comparables each have a fireplace; and three comparables each have a 2-car garage. These comparables have improvement assessments that range from \$42,000 to \$54,800 or from \$26.05 to \$33.72 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 assessments of improvement #1 of \$55,281 or \$13.67 per square foot of gross building area, and improvement #2 of \$49,800 or \$32.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$158,733. The board of review submitted copies of computer screen printouts disclosing that improvement #1 has an assessment of \$63,800 or \$15.78 per square foot of gross building area, and improvement #2 has an assessment of \$63,733 or \$42.04 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing 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 or 3-story class 2-11 apartment buildings of masonry or frame and masonry construction ranging in size from 3,172 to 4,315 square feet of gross building area and ranging in age from approximately 98 to 133 years old. Three comparables each feature a full basement with two being finished with an apartment. The comparables each have central air conditioning, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$80,604 to \$103,080 or from \$22.49 to \$25.66 per square foot of gross building area. The board of review argued that the two subject improvements have a combined total of 5,560 square feet of building area and that the board of review comparables are "very close" to the subject in age and building square

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<sup>4</sup> The Board has re-numbered the comparables related to the second improvement as comparables #6 through #10 for clarity and ease of reference.

footage, and that the average price per square foot is higher than that of the subject improvements.

### **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 combined total of fourteen equity comparables in support of their positions before the Property Tax Appeal Board. The Board finds that neither side provided comparables consisting of two structures situated on a single parcel with separate improvement assessments for each structure. The appellant submitted two sets of comparables for each structure, while the board of review submitted four comparables containing a single building on each parcel. Although the board of review argued that the subject has a combined total of 5,560 square feet of building area, and that its comparables are very similar to the subject in size, the board of review grid depicts the comparables to range in size from 3,172 to 4,315 square feet of gross building area which is significantly smaller than the combined size of the subject improvements. Additionally, the board of review presented class 2-11 comparables only and did not offer any comparables with regard to each of the two subject improvements in spite of the fact that the computer printout sheets submitted by the board of review depict a separate improvement assessment allocation for each of the two structures on the subject parcel. Therefore, the Board gave less weight to board of review's evidence. Finally, when comparing the board of review comparables to the subject improvement #1 (which are all class 2-11 properties), the board of review comparables are significantly smaller in size and/or have differing basement foundations, unlike the subject's concrete slab foundation.

The Board finds that only the appellant submitted comparables for each of the two subject buildings and therefore the appellant's evidence was given most weight. However, the Board is cognizant that each of the appellant's comparables is superior to both subject dwellings in either having a garage amenity which the subject lacks, or (in the case of improvement #2) having a finished basement foundation and/or central air conditioning and a fireplace versus the subject's concrete slab foundation and lacking all of the aforementioned amenities. This means that the appellant's comparables each need downward adjustments in order to make them more equivalent to the subject. The best comparables in the record with regard to subject improvement #1 have improvement assessments that range from \$49,000 to \$60,800 or from \$12.62 to \$13.90 per square foot of gross building area. The subject improvement #1 has an improvement assessment of \$63,800 or \$15.77 per square foot of gross building area. On the other hand, the best comparables with regard to subject improvement #2 have improvement assessments that range from \$42,000 to \$54,800 or from \$26.05 to \$33.72 per square foot of living area. The subject improvement #2 has an improvement assessment of \$63,733 or \$42.04 per square foot of

living area. The Board finds that both subject improvements have assessments that are above the range established by the best comparables in this record.

Therefore, after considering adjustments to the best comparables for any differences from both subject improvements, the Board finds the appellant demonstrated with clear and convincing evidence that both subject improvements are inequitably assessed and, therefore, a reduction in the subject's overall improvement assessment commensurate with the appellant's request is warranted.

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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