FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Felicia Spivack
DOCKET NO.:	21-30634.001-R-1
PARCEL NO.:	16-13-428-046-0000

The parties of record before the Property Tax Appeal Board are Felicia Spivack, 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:	$6,503
IMPR.:	$30,800
TOTAL:	$37,303

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 two-story dwelling of frame exterior construction with 1,760 square feet of living area.[1] The dwelling is approximately 1 year old. Features of the home include two full bathrooms, central air conditioning and a 2-car garage. The property has a 3,097 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-07 property 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 comparables that have the same assessment neighborhood code and property classification code

[1] The subject's description was provided by the appellant. The board of review submitted data on a different parcel with a different PTAB Docket No. other than the subject property under appeal.

as the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,591 to 1,656 square feet of living area. The dwellings range in age from 16 to 24 years old. According to the property characteristic printouts provided by the appellant, four comparables each have a full basement, one of which is finished with a formal recreation room. Each comparable has central air conditioning and one or two full bathrooms. Two comparables each have an additional half bathroom, two comparables each have a fireplace and two comparables each have a 3.5-car garage. The comparables have improvement assessments that range from $21,148 to $22,300 or from $13.01 to $13.53 per square foot of living area.

The appellant submitted a copy of the 2021 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of $59,532. According to the appellant's appeal petition, the subject has an improvement assessment of $53,029 or $30.13 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $23,460 or $13.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject. The board of review submitted information on seven equity comparables, none of which have the same assessment neighborhood code as the subject.[2] The comparables are class 2-06 properties that are improved with two-story dwellings of masonry exterior construction ranging in size from 2,226 to 3,024 square feet of living area. The dwellings are from 98 to 143 years old. The comparables each have a full basement, five of which are finished with a formal recreation room. Each comparable has two or three full bathrooms, four comparables each have an additional half bathroom, six comparables have central air conditioning, three comparables each have one or two fireplaces and six comparables each have either a 2-car or a 3-car garage. The comparables have improvement assessments that range from $97,566 to $132,949 or from $41.92 to $56.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 twelve suggested comparables for the Board's consideration. The Board has given less weight to the board of review comparables due to differences from the subject in

[2] The board of review provided two separate grid analyses with information on a total of seven comparable properties. The Board has renumbered the second set of three comparables as #5, #6 and #7, for ease of reference.

location, property classification code and dwelling size. Additionally, the dwellings are 97 or more years older than the subject dwelling.

The Board finds the appellant's comparables have the same assessment neighborhood code and property classification code as the subject and are similar to the subject dwelling in size. However, all five dwellings are from 15 to 23 years older than the subject and have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from $21,148 to $22,300 or from $13.01 to $13.53 per square foot of living area. The subject's improvement assessment of $53,029 or $30.13 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences in age and other features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment 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: ______________________ ______________________

C E R T I F I C A T I O N

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: May 20, 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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