



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

APPELLANT: Jon Kutas
DOCKET NO.: 21-30642.001-R-1
PARCEL NO.: 14-31-208-027-0000

The parties of record before the Property Tax Appeal Board are Jon Kutas, 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: \$15,000
IMPR.: \$48,600
TOTAL: \$63,600

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 multi-family building of masonry exterior construction with 2,400 square feet of gross building area. The building is approximately 114 years old. Features of the building include a full unfinished basement, five bathrooms, central air conditioning and 2-car garage. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 as the subject. The comparables are improved with 2-story multi-family buildings of masonry or frame exterior construction ranging in size from 2,404 to 2,624 square feet of gross building

area. The buildings are from 107 to 133 years old. According to the property characteristic printouts provided by the appellant, the comparables each have a full basement, two of which are finished with an apartment. Each comparable has two or three bathrooms and either a 2.5-car or a 3.5-car garage. The comparables have improvement assessments that range from \$17,975 to \$30,500 or from \$6.85 to \$11.77 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$21,984 or \$9.16 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,040. The subject property has an improvement assessment of \$56,040 or \$23.35 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property, one of which is also along the same street as the subject. The comparables are improved with 1.5-story, 2-story or 3-story multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 2,070 to 2,480 square feet of gross building area. The buildings are from 22 to 131 years old. One comparable has a concrete slab foundation and three comparables each have a full basement, one of which is finished with a formal recreation room. Each comparable has two to four full bathrooms, two comparables each have one or two additional half bathrooms, two comparables have central air conditioning, one comparable has two fireplaces and three comparables each have a two-car garage. The comparables have improvement assessments that range from \$48,060 to \$70,155 or from \$22.25 to \$28.29 per square foot of gross building 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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #4 and #5, due to their basement apartments and/or older age, when compared to the subject. The Board has given reduced weight to board of review comparables #1, #3 and #4, which differ from the subject in age or lack a basement foundation. Additionally, board of review comparable #1 differs from the subject building in size and board of review comparable #4 has a basement recreation room, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3, along with board of review comparable #2, which have the same assessment

neighborhood code and property classification code as the subject. These four comparables have unfinished basements, like the subject and are overall more similar to the subject building in size, design and age. However, each building lacks central air conditioning and has a fewer number of bathrooms, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$17,975 to \$48,060 or from \$6.85 to \$22.25 per square foot of gross building area. The subject's improvement assessment of \$56,040 or \$23.35 per square foot of gross building area is greater than the best comparables in the record both in terms of total improvement assessment and on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's 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: _____

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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