



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

APPELLANT: Revell Ruttenberg
DOCKET NO.: 21-30654.001-R-1
PARCEL NO.: 17-05-124-041-0000

The parties of record before the Property Tax Appeal Board are Revell Ruttenberg, 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 **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: \$14,400
IMPR.: \$107,981
TOTAL: \$122,381

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 three-story mixed-use building of masonry exterior construction with 7,104 square feet of gross building area. The building is approximately 147 years old. Features of the building include a partial unfinished basement, four full bathrooms and a half bathroom.¹ 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 2-12 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 board of review disclosed the subject building has an additional half bathroom, which was not refuted by the appellant.

as the subject. The comparables are improved with two-story or three-story mixed-use buildings of masonry exterior construction ranging in size from 6,440 to 7,158 square feet of gross building area. The buildings are from 71 to 130 years old. According to the property characteristic printouts provided by the appellant, four comparables each have a partial unfinished basement. Each comparable has from two to five full bathrooms and from one to three additional half bathrooms. Comparable #2 has central air conditioning. The comparables have improvement assessments that range from \$63,448 to \$77,998 or from \$9.12 to \$11.98 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$91,478 or \$12.88 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 \$122,381. The subject property has an improvement assessment of \$107,981 or \$15.20 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, one of which is located approximately ¼ of a mile from the subject property. The comparables are improved with three-story mixed-use buildings of masonry exterior construction ranging in size from 6,848 to 7,500 square feet of gross building area. The buildings are 136 or 140 years old. One comparable has a partial basement with finished area and three comparables each have a concrete slab foundation. Each comparable has six full bathrooms and either one or six additional half bathrooms. Comparable #3 has central air conditioning and three fireplaces. Two comparables each have a three-car or a four-car garage. The comparables have improvement assessments that range from \$107,924 to \$136,760 or from \$15.54 to \$18.23 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4 and #5, which are less similar to the subject in age and/or building size than are the remaining comparables in the record. Additionally, the appellant's comparable #1 has central air conditioning, unlike the subject and the appellant's comparable #5 is a two-story design, when compared to the subject's three-story design. The Board has given reduced weight to board of review comparables #3 and #4, as each comparable has a garage and/or central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #1 and #2, which have the same assessment neighborhood code and property classification code as the subject and are overall more similar to the subject in building size, design, age and some features. These three comparables have improvement assessments ranging from \$77,680 to \$136,760 or from \$10.85 to \$18.23 per square foot of gross building area. The subject's improvement assessment of \$107,981 or \$15.20 per square foot of gross building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Revell Ruttenberg, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602