



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

APPELLANT: Chad Jashelski
DOCKET NO.: 21-30662.001-R-1
PARCEL NO.: 14-31-429-051-0000

The parties of record before the Property Tax Appeal Board are Chad Jashelski, the appellant, by attorney Ciarra 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: \$19,796
IMPR.: \$78,204
TOTAL: \$98,000

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 part 2-story and part 3-story dwelling of masonry exterior construction with 2,216 square feet of living area.¹ The dwelling was constructed in 1998 and is 23 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 2,828 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject is provided in the appraisal submitted by the appellant, which contains a detailed property sketch with measurements.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property.² In support of the inequity argument the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of 3-story class 2-95 dwellings of masonry exterior construction ranging in size from 2,181 to 2,371 square feet of living area. The homes are either 17 or 22 years old. Each dwelling has central air conditioning, a fireplace, a partial basement with finished area, and a three-car garage. The comparables have improvement assessments ranging from \$72,060 to \$77,431 or from \$32.20 to \$33.80 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$980,000 as of July 22, 2021. The appraisal was prepared by Michael Leigh, a certified residential real estate appraiser. The purpose of the appraisal was to develop an opinion of market value for a refinance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by analyzing six comparable sales located within .82 of a mile of the subject. The comparables are improved with townhouses that range in size from 1,900 to 2,559 square feet of living area. The dwellings are 12 to 23 years old. Each dwelling has central air conditioning, a basement with finished area, and a two-car garage. The parcels range in size from 1 or 2,828 square feet of land area. The sales occurred from July 2020 to July 2021 for prices ranging from \$842,000 to \$1,085,000 or from \$405.05 to \$444.74 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, quality, bathroom count, dwelling size, and other features to arrive at adjusted prices ranging from \$936,330 to \$1,073,770. Based on this data, the appraiser arrived at a market value of \$980,000 or \$442.24 per square foot of living area, including land, as of July 22, 2021.

Based on this evidence, the appellant requested a reduced improvement assessment of \$78,204 or \$35.29 per square foot of living area and a reduced total assessment of \$98,000, for an estimated market value of \$980,000 or \$442.24 per square foot of living area, including land, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,000. The subject property has an improvement assessment of \$103,204 or \$46.57 per square foot of living area. The subject's total assessment reflects a market value of \$1,230,000 or \$555.05 per square foot of living area, including land, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood. The comparables consist of 1-story or 2 story class 2-95 dwellings of masonry or frame and masonry exterior

² The appellant also selected "Contention of Law" as a basis of appeal, but did not submit a brief outlining any legal argument or citing any statute or caselaw in support of his contention of law.

construction ranging in size from 1,176 to 2,116 square feet of living area. The dwellings are 24 to 26 years old. Each dwelling has central air conditioning. One comparable has a concrete slab foundation and three comparables each have a basement, one of which has finished area. Three comparables each have either a 1.5-car or 2-car garage. The parcels range in size from 962 to 4,800 square feet of land area. The comparables have improvement assessments ranging from \$54,266 or \$122,400 or from \$41.31 or \$57.84 per square foot of living area. The comparables sold from November 2020 to October 2021 for prices ranging from \$608,161 to \$1,400,000 or from \$517.14 to \$661.63 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$980,000 as of July 22, 2021. The appraisal was completed using properties similar to the subject and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The Board gives less weight to the comparables submitted by the board of review, which differ from the subject in foundation and/or dwelling size. Based on this evidence, the Board finds a reduction in the subject's assessment is justified based on overvaluation.

The taxpayer also 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 parties submitted nine equity comparables with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$72,060 to \$122,400 or from \$32.20 to \$57.84 per square foot of living area. The Board finds the subject's improvement assessment as reduced herein of \$78,204 or \$35.29 per square foot of living area falls within the range established by the equity comparables in this record, and no further reduction in the subject's assessment is warranted given the reduction for market value considerations.

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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