



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

APPELLANT: Michael Burg
DOCKET NO.: 21-32354.001-R-1
PARCEL NO.: 14-31-131-002-0000

The parties of record before the Property Tax Appeal Board are Michael Burg, the appellant, by Abby L. Strauss, attorney-at-law of Schiller Law P.C. 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: \$16,800
IMPR.: \$65,200
TOTAL: \$82,000

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 is improved with a two-story dwelling of masonry exterior construction containing 2,126 square feet of living area. The dwelling is approximately 101 years old. Features of the property include a full basement, two bathrooms and a 1.5-car garage. The property has a 2,400 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-05 properties improved with dwellings of masonry exterior construction that range in size from 1,848 to 2,196 square feet of living area. The dwellings range in age from 118 to 131 years old. Three comparables have a partial or full basement and

one comparable has a slab foundation. Two comparables have central air conditioning, one comparable has one fireplace, and three comparables have a 2-car garage. Each property has two bathrooms. Two comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$26,611 to \$62,000 or from \$14.40 to \$28.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$51,088.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,000. The subject property has an improvement assessment of \$65,200 or \$30.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-05 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,340 to 2,193 square feet of living area. The homes range in age from 128 to 143 years old. Three comparables have full unfinished basements, and one comparable has a slab foundation. Each property has central air conditioning, and 1½, 2 or 2½ bathrooms. Three comparables have a 1-car or a 2-car garage. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$49,124 to \$72,200 or from \$30.88 to \$36.66 per square foot of living area.

In rebuttal the appellant's counsel pointed out that board of review comparable #4 has 1,340 square feet of living area while the subject has 2,126 square feet of living area. The appellant's counsel also asserted the subject property is of masonry construction while board of review comparables #2 and #3 are of frame and masonry construction.

Conclusion of Law

The appellant 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 information on eight equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #4 and board of review comparable #3 due to differences from the subject in foundation. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #1 as the improvement assessment is an outlier being approximately 40% less than the next lowest comparable on a per square foot of living area basis. The Board gives most weight to appellant's comparables #2 and #3 as well as board of review comparables #1 and #2. Appellant's comparable #2 has no garage whereas the subject has a 1.5-car garage necessitating an upward adjustment to make the comparable more equivalent to the subject. Board of review comparable #1 and #2 have central air conditioning and board of review comparable #1 has two

fireplaces, features the subject does not have, suggesting each comparable would require a downward adjustment to make the property more equivalent to the subject property. These four comparables have improvement assessments that range from \$52,736 to \$66,824 or from \$24.01 to \$32.77 per square foot of living area. The subject's improvement assessment of \$65,200 or \$30.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables, 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: _____

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

AGENCY

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