



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

APPELLANT: Gregory Becker
DOCKET NO.: 21-32359.001-R-1
PARCEL NO.: 17-08-247-019-0000

The parties of record before the Property Tax Appeal Board are Gregory Becker, 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: \$16,500
IMPR.: \$60,849
TOTAL: \$77,349

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 three-story multi-family building of masonry exterior construction with 3,432 square feet of building area. The building is approximately 138 years old. Features of the property include full unfinished basement and three bathrooms. The property has a 2,750 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-11 properties improved with buildings of masonry exterior construction that range in size from 3,588 to 3,746 square feet of building area. The buildings range in age from 128 to 135 years old. Each property has a full basement and three

bathrooms. One comparable has a two-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$54,656 to \$58,843 or from \$15.18 to \$16.40 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$53,951.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,349. The subject property has an improvement assessment of \$60,849 or \$17.73 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-11 properties improved with two-story or three-story buildings of masonry or frame exterior construction that range in size from 2,559 to 4,023 square feet of building area. The buildings are 143 or 153 years old. Three comparables have a full basement, one with finished area, and one comparable has a crawl space foundation. The comparables have two or three bathrooms and two comparables have a 2-car garage. These properties have the same 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 \$49,160 to \$73,296 or from \$17.81 to \$19.21 per square foot of building area.

In rebuttal appellant's counsel indicated the subject has 3,432 square feet of building area while board of review comparables #1, #2 and #3 have 4,023, 2,825, and 2,559 square feet of building area, respectively. Counsel also asserted the subject is of masonry construction while board of review comparables #2 and #3 are of frame 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 record contains eight equity comparables submitted by the parties for the Board's consideration. The Board gives less weight to appellant's comparable #3 as this property has a 2-car garage, unlike the subject property. The Board gives less weight board of review comparables #1, #2 and #3 due to differences from the subject in building size, foundation, garage amenity and/or exterior construction. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 as well as board of review comparable #4 that range in size from 3,501 to 3,746 square feet of building area and in age from 128 to 143 years old. These properties are of masonry exterior construction and have similar features as the subject property. Although each comparable has the same assessment neighborhood code as the subject, based on the property index numbers (PINs), the Board finds board of review comparable #4 is most similar to the subject property in location. These comparables have improvement assessments that range from \$54,656 to \$62,353 or from \$15.18 to \$17.81 per square foot of building area. Board of review comparable #4 has an improvement assessment of

\$62,353 or \$17.81 per square foot of building area. The subject's improvement assessment of \$60,849 or \$17.73 per square foot of building area falls within the range established by the best comparables in this record and is well supported by the comparable most similar to the subject in location. Based on this record 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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