



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

APPELLANT: Aaron Hammer  
DOCKET NO.: 21-32560.001-R-1  
PARCEL NO.: 14-31-119-020-0000

The parties of record before the Property Tax Appeal Board are Aaron Hammer, the appellant, by attorney Abby L. Strauss, 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.:** \$102,585  
**TOTAL:** \$119,385

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 3-story dwelling of masonry construction with 2,931 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full basement, that has finished area, central air conditioning, a fireplace and a 2-car garage. 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 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of masonry construction ranging in size from 3,074 to 3,144 square feet of living area. The dwellings range in age from 15 to 28 years

old. Two comparables have full basements, one comparable has a crawl-space foundation, and one comparable has a slab foundation. The appellant failed to disclose whether the comparables with basements have unfinished basements or have finished basement area. The comparables have central air conditioning and either one or two fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$77,000 to \$92,200 or from \$24.98 to \$29.86 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,385. The subject property has an improvement assessment of \$102,585 or \$35.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. Two of the board of review's comparables are also located on the same block as the subject. The comparables are improved with class 2-78 dwellings of frame or masonry construction ranging in size from 2,649 to 3,202 square feet of living area. The dwellings are either 7 or 16 years old. The comparables have full basements, each of which has finished area, central air conditioning, and a 2-car garage. Two comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$107,761 to \$125,659 or from \$35.83 to \$41.23 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal arguing the board of review's comparables #1 and #2 are dissimilar frame dwellings when compared to the subject.

### **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 Board finds the best evidence of assessment equity to be the board of review's comparables #3 and #4. These comparables have varying degrees of similarity to the subject and have improvement assessments of \$108,925 and \$125,659 or \$35.83 and \$39.24 per square foot of living area. The subject's improvement assessment of \$102,585 or \$35.00 per square foot of living area falls below the improvement assessments of the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. The Board gave

less weight to the parties' remaining comparables, due to their newer dwelling, their lack of a basement foundation, their lack of a garage and/or the lack of information as to whether the comparables have unfinished basements or have finished basement area. 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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