



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

APPELLANT: Jonathan Levy  
DOCKET NO.: 21-32565.001-R-1  
PARCEL NO.: 14-31-134-018-0000

The parties of record before the Property Tax Appeal Board are Jonathan Levy, 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.:** \$90,200  
**TOTAL:** \$107,000

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 2 improvements.<sup>1</sup> Improvement #1 is a 2-story multi-family dwelling of masonry construction with 1,700 square feet of living area. The dwelling is 123 years old. The dwelling has a slab foundation and is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is a 1-story dwelling of masonry construction with 600 square feet of living area. The dwelling is 127 years old. The dwelling has an unfinished full basement and is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County.

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<sup>1</sup> The board of review reports the subject property contains two separate dwellings with a combined 2,300 square feet of living area, which was not refuted by the appellant in rebuttal and is supported by the photographic evidence submitted by the board of review.

The appellant contends assessment inequity with respect to the subject's Improvement #1 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 2-11 dwellings of masonry construction with 1,760 to 1,764 square feet of living area. The dwellings range in age from 95 to 133 years old. Three comparables have full basements, 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. Two comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$41,225 to \$46,200 or from \$23.37 to \$26.19 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 \$107,000. The subject property has an improvement assessment of \$90,200 or \$39.22 per square foot of living area, when using 2,300 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties similar to Improvement #2, which are located within the same neighborhood code as the subject. The comparables are improved with class 2-02 dwellings of masonry construction ranging in size from 600 to 644 square feet of living area. The dwellings are 131 years old and have full basements, three of which have finished area. Three comparables each have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$30,200 to \$46,900 or from \$46.89 to \$73.28 per square foot of living 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.

As an initial matter regarding the evidence submitted by the parties, the Board finds the appellant failed to acknowledge the subject has 2 dwellings and the board of review failed to delineate the improvement assessments for both dwellings. Nevertheless, the appellant submitted four comparables similar to the subject's Improvement #1 which have total improvement assessments ranging from \$41,225 to \$46,200. The board of review submitted four comparables similar to the subject's Improvement #2 which have improvement assessments ranging from \$30,200 to \$46,900. Combining the improvement assessments of the parties' comparables yields combined improvement assessments ranging \$71,425 to \$93,100. The subject's combined improvement

assessment of \$90,200 falls within the range of the comparables in this record. 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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