



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

APPELLANT: Caren Lederer
DOCKET NO.: 21-34382.001-R-1
PARCEL NO.: 13-36-410-001-0000

The parties of record before the Property Tax Appeal Board are Caren Lederer, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP, 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: \$13,891
IMPR.: \$73,606
TOTAL: \$87,497

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.

Preliminary Matter

In a brief, appellant's counsel described the subject parcel as improved with a class 2-78 dwelling containing purportedly 2,224 square feet of living area and which is 22 years old. The equity analysis presented by the appellant likewise detailed a single improvement on the parcel.

In response to the appeal, the board of review reported the appellant referenced only one improvement whereas the subject parcel consists of two improvements resulting in an error in the appellant's equity analysis concerning the improvement assessment per square foot.

As presented by the board of review, the parcel's total improvement assessment is \$73,606 consisting of Building #1 with 2,224 square feet of gross building area and an assessment of

\$55,108 or \$24.78 per square foot of gross building area and Building #2 has an improvement assessment of \$18,498.

The appellant did not refute these contentions in any rebuttal filing. Thus, the Board's analysis will utilize the corrected data for Building #1 which was challenged herein.

Findings of Fact

As noted above, the subject property is improved with two buildings although only Building #1 was appealed by the appellant. Building #1 is a two-story building of frame and masonry exterior construction with 2,224 square feet of gross building area. The building is approximately 22 years old. Features include a full unfinished basement, central air conditioning, and 3½ bathrooms. The property is located in Chicago, West Chicago Township, Cook County and classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning Building #1 as the basis of the appeal. In support of this argument, the appellant submitted six equity comparables which are located in the same neighborhood code and from .4 to .8 of a mile from the subject. The comparables consist of class 2-78 dwellings of frame or frame and masonry exterior construction. The dwellings range in age from 15 to 19 years old and range in size from 2,348 to 2,639 square feet of living area. Each comparable has a full basement finished as a formal recreation room. Each dwelling has 3½ bathrooms, central air conditioning, one or two fireplaces, and five comparables each have a two-car garage. The comparables have improvement assessments ranging from \$51,986 to \$58,900 or from \$21.03 to \$22.88 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$48,550 or \$21.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,497. The subject property has a combined improvement assessment of \$73,606 which reflects an improvement assessment for Building #1 of \$55,108 or \$24.78 per square foot of gross building area and an improvement assessment for Building #2 of \$18,498.

In support of its contention of the correct assessment the board of review presented information on Building #1 along with four equity comparables located in the same neighborhood code as the subject. The comparables consist of two-story buildings of frame and masonry exterior construction which are either 22 or 23 years old. The comparables contain either 2,120 or 2,264 square feet of gross building area. Each comparable has a full basement, with a formal recreation room, 2 or 3½ bathrooms, central air conditioning, and a two-car garage. Comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$53,848 to \$56,260 or from \$24.85 to \$26.33 per square foot of gross building area.

Based on the foregoing evidence and argument, 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 to Building #1, the parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, #3 and #5, each of which is substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity in the record to be appellant's comparables #4 and #6 along with the board of review comparables, which are each relatively similar to the subject in location, age, dwelling size and some features. Each of these properties requires downward adjustments for superior garage amenity which is not a feature of the subject. The comparables have improvement assessments ranging from \$51,986 to \$56,260 or from \$22.04 to \$26.33 per square foot of living area. Building #1's improvement assessment of \$55,108 or \$24.78 per square foot of living area is within the best comparables in this record in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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: _____

April 15, 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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