



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

APPELLANT: Mike Hartmann  
DOCKET NO.: 21-34417.001-R-1  
PARCEL NO.: 17-05-123-021-0000

The parties of record before the Property Tax Appeal Board are Mike Hartmann, the appellant, by attorney William J. Davy, of the Law Offices of William J. Davy, 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:** \$18,750  
**IMPR.:** \$153,345  
**TOTAL:** \$172,095

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 2-11 multi-family building containing 4,126 square feet of gross building area and which is 133 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 \$153,345 consisting of Building #1 with 4,126 square feet of gross building area and an assessment of \$83,345 or \$20.20 per square foot of gross building area and Building #2 a coach house

containing 1,492 square feet of living area has an improvement assessment of \$70,000 or \$46.92 per square foot of living area.

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**

The subject property is improved with two buildings. Building #1 consists of a two-story multi-family building of masonry exterior construction with 4,126 square feet of gross building area and which is approximately 133 years old. Features include a full basement finished as an apartment and Building #2 is a coach house for which the assessment has not been challenged.<sup>1</sup> The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 information on three equity comparables located in the same neighborhood code and within .1 of a mile from the subject. The comparables consist of class 2-11 buildings of masonry exterior construction that are 22 to 130 years old. The buildings range in size from 3,787 to 4,516 square feet of gross building area. Features include a full basement with finished area. Comparable #3 has central air conditioning and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$82,250 to \$88,250 or from \$18.21 to \$23.30 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$85,824 or \$20.80 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$172,095. Building #1 has an improvement assessment of \$83,345 or \$20.20 per square foot of gross building area.

In support of its contention of the correct assessment of Building #1, the board of review submitted information on four equity comparables which are located in the same neighborhood code, two of which are on the same block as the subject. Board of review comparable #1 is the same property as appellant's comparable #2. The comparables consist of three-story buildings of masonry exterior construction ranging in age from 121 to 133 years old. The buildings range in size from 4,040 to 4,162 square feet of gross building area. Two comparables have full basements, one of which is finished as an apartment and two comparables each have concrete slab foundations. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$84,378 to \$118,669 or from \$20.89 to \$28.54 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the assessment of Building #1.

### **Conclusion of Law**

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<sup>1</sup> Additional characteristics of the subject have been drawn from the board of review evidence. The description of the subject property was not refuted in any rebuttal filing.

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 as to Building #1 is not warranted.

The parties submitted a total of six equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board as to Building #1. The Board has given reduced weight to appellant's comparable #1 due to its significantly newer age of 22 years as compared to the subject of 133 years old. The Board has given reduced weight to board of review comparables #2 and #3, due to differences in foundation type when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparables #1 and #4, which includes the parties' common comparable, and are more similar to the subject in age, exterior construction, and bracket the subject in building size. Adjustments are necessary to each of these best comparables for age and/or some features when compared to the subject. Adjustments for differences in garage amenity are also necessary to each of the best comparables in order to make each more similar to the subject. The best comparables in the record have improvement assessments ranging from \$84,378 to \$88,250 or from \$20.89 to \$23.30 per square foot of gross building area. Building #1's improvement assessment of \$83,345 or \$20.20 per square foot of gross building area falls below the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building 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 in the record for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Building #1 was inequitably assessed and a reduction in Building #1'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

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