FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Donald Pearson
DOCKET NO.:	21-36618.001-R-1
PARCEL NO.:	14-30-217-030-0000

The parties of record before the Property Tax Appeal Board are Donald Pearson, the appellant, by Ciarra J. Schmidt, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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:	$39,062
IMPR.:	$45,888
TOTAL:	$84,950

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 two-story dwelling of frame exterior construction with 2,245 square feet of living area. The dwelling is approximately 116 years old. Features of the property include a full unfinished basement, central air conditioning, two fireplaces, four bathrooms, and a 2-car garage. The property has a 3,125 square foot site is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-06 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 2,256 to 2,410 square feet of living area and in age from 116 to 131 years old.[1] Three comparables have full basements with one having a recreation room, two comparables have central air conditioning, and one comparable has a fireplace. These properties have 2, 2½, or 3½ bathrooms and a 1.5-car, 3-car, or a 3.5-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from $30,938 to $32,938 or from $12.85 to $14.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $30,217.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $84,950. The subject property has an improvement assessment of $45,888 or $20.44 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-06 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 2,262 to 2,273 square feet of living area. The homes range in age from 114 to 117 years old. Each property has a full basement with two having recreation rooms. Two comparables have central air conditioning, one comparable has one fireplace, and two comparables have a 2-car garage. These properties also have 2, 3½, or 5 bathrooms. The comparables have the same neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from $47,276 to $89,937 or from $20.90 to $39.69 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

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 parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject property in foundation. The Board gives less weight to appellant's comparable #5 and board of review comparables #2 and #3 due to differences from the subject property in exterior construction. The Board finds the best evidence of assessment equity to be appellant's comparables ##2 and #4 as well as board of review comparable #1 that are improved with two-story dwellings of frame exterior construction that range in size from 2,256 to 2,410 square feet of living area and in age from 115 to 131 years old. These three comparables have varying degrees of similarity to the subject in features requiring adjustments to make them more

[1] The appellant submitted copies of the Cook County Assessor's property characteristic sheets for the comparables from which descriptive information about the comparables was obtained, which may differ from the descriptive information contained on the appellant's assessment grid analysis.

equivalent to the subject property. The three comparables have improvement assessments that range from $31,563 to $47,276 or from $13.44 to $20.90 per square foot of living area. The subject's improvement assessment of $45,888 or $20.44 per square foot of living area falls within the range established by the best 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:

C E R T I F I C A T I O N

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: February 18, 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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