FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer Reusing
DOCKET NO.: 21-36698.001-R-1
PARCEL NO.: 14-29-320-001-0000

The parties of record before the Property Tax Appeal Board are Jennifer Reusing, the appellant, by attorney Ciarra J. Schmidt, 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:	$50,700
IMPR.:	$120,300
TOTAL:	$171,000

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 a 2-story dwelling of frame and masonry construction. The dwelling is approximately 120 years old and has 3,978 square feet of living area. Features of the home include a concrete slab foundation, 2 full and 1 half bathrooms, central air conditioning, a fireplace, and a 2-car garage. The board of review indicated “yes” in the grid analysis for other improvements but did not provide a description of the improvements. The property has a 3,380 square-foot site and 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the same neighborhood code as the subject.[1] The comparables consist of 2-story or 3-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,629 to 4,274 square feet of living area. The dwellings are approximately 112 to 148 years old. The comparables have 2 or 3 full bathrooms, and four comparables have 1 or 2 half bathrooms. Four comparables have full basements, two of which have finished area. Four comparables each have central air conditioning, and four comparables have either 1 or 2 fireplaces. Each comparable has a 3-car or a 3.5 car garage. The comparables have improvement assessments that range from $80,000 to $97,225 or from $21.32 to $24.68 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $88,271 or $22.19 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 $171,000. The subject property has an improvement assessment of $120,300 or $30.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject and within a quarter of a mile of the subject. The comparables consist of class 2-06, 2-story or 3-story dwellings of frame or masonry exterior construction ranging in size from 3,310 to 3,906 square feet of living area. The dwellings are 123 to 139 years old. The comparables have from 3 to 5 full and 1 half bathrooms. The comparables have full basements, three of which have finished area, central air conditioning and 2 or 3 fireplaces. Three comparables have either a 2-car or a 2.5-car garage. The board of review indicated “yes” in the grid analysis that comparables #3 and #4 have other improvements but did not provide a description for the improvements. The board of review noted their comparables are very close to subject in age, construction, “BSF,” and proximity, and the building assessed values per square foot for all comparables are equal or higher than the subject. The comparables have improvement assessments that range from $117,350 to $146,475 or from $31.95 to $40.27 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.

The parties submitted nine equity comparables for the Board’s consideration. However, the Board finds the comparables have considerable differences to the subject in story height, age, dwelling size, foundation type, bathroom count and/or other features. Nevertheless, these nine

[1] Some of the property characteristics regarding the appellant’s comparables were drawn from the property information sheets provided by the appellant.

comparables have improvement assessments that range from $80,000 to $146,475 or from $21.32 to $40.27 per square foot of living area. The subject's improvement assessment of $120,300 or $30.24 per square foot of living area falls within the range established by all the comparables in this record. After considering adjustments to the comparables for differences from the subject, 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: March 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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