FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthew Lindland
DOCKET NO.: 21-36712.001-R-1
PARCEL NO.: 14-08-121-007-0000

The parties of record before the Property Tax Appeal Board are Matthew Lindland, 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:	$49,200
IMPR.:	$94,800
TOTAL:	$144,000

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 exterior construction with 4,045 square feet of living area. The dwelling is approximately 123 years old. The home features a full unfinished basement, 3 full and 1 half bathrooms,[1] central air conditioning, and a 2-car garage. The property has a 6,150 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, including property

[1] The board of review disclosed the subject dwelling has a full unfinished basement and an additional half bathroom, that were not refuted by the appellant.

information sheets,[2] on five comparables located in the same neighborhood code as the subject. The comparables consist of class 2-06, 2-story dwellings of frame exterior construction ranging in size from 2,672 to 3,363 square feet of living area.[3] The dwellings are approximately 106 to 129 years old. The comparables have partial or full unfinished basements and from 1 to 3 full bathrooms, three of which have either 1 or 2 half bathrooms. Three comparables each have central air conditioning, one comparable has a fireplace, and four comparables have either a 1.5-car, a 2-car, or a 3.5-car garage. The comparables have improvement assessments ranging from $46,496 to $63,216 or from $14.32 to $18.80 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $70,140 or $17.34 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 $144,000. The subject property has an improvement assessment of $94,800 or $23.44 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 a quarter of a mile from the subject. The comparables consist of class 2-06, 2-story dwellings of frame or masonry exterior construction ranging in size from 2,364 to 3,756 square feet of living area. The dwellings are approximately 110 to 130 years old. The comparables have partial or full basements, two of which have finished area, and 2 or 4 full bathrooms, three of which have 1 or 2 half bathrooms. Two comparables each have central air conditioning, one comparable has two fireplaces, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from $58,104 to $113,800 or from $24.58 to $30.30 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine suggested equity comparables for the Board's consideration. The Board finds all of the comparables are from 7% to 42% smaller in dwelling size and have varying degrees of similarity to the subject in age, bathroom count, basement finish, and other features. Nevertheless, these comparables have improvement assessments ranging from $46,496

[2] Some of the corrected property characteristics for the appellant's comparables not disclosed in the appellant's grid analysis were gleaned from the property information sheets provided by the appellant.

[3] The property information sheet for appellant's comparable #2 disclosed the dwelling has 2,672 square feet of living area and not the 3,587 reported in the appellant's grid analysis.

to $113,800 or from $14.32 to $30.30 per square foot of living area. The subject's improvement assessment of $94,800 or $23.44 per square foot of living area falls within the range of the comparables in the record. Based on this record and after considering appropriate 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:

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: 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

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