



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

APPELLANT: Stuart Garbutt
DOCKET NO.: 21-36723.001-R-1
PARCEL NO.: 14-08-120-022-0000

The parties of record before the Property Tax Appeal Board are Stuart Garbutt, the appellant, by attorney Noah 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: \$36,896
IMPR.: \$55,104
TOTAL: \$92,000

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 multi-family building of masonry exterior construction with 2,722 square feet of gross building area. The building is approximately 123 years old. Features of the building include a full unfinished basement, 2.5 bathrooms, and a 1-car garage. The property has a 4,612 square foot site and is located in Chicago, Lake View 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables that have the same assessment neighborhood code as the subject as the subject. The comparables are class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 2,502 to 2,916 square feet of gross building area. The buildings are from approximately 97 to

120 years old. The comparables each have a full basement with finished area and either a 1.5-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments that range from \$36,104 to \$40,496 or from \$12.90 to \$15.17 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$37,808 or \$13.89 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 of \$92,000. The subject property has an improvement assessment of \$55,104 or \$20.24 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject and are located either on the same block as the subject or a quarter of a mile from the subject. The comparables are class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 2,504 to 3,142 square feet of gross building area. The buildings are from approximately 113 to 123 years old. The comparables each have a full basement, two of which have finished area. One comparable has central air conditioning, and three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$61,378 to \$63,971 or from \$20.36 to \$25.37 per square foot of gross building area. The board of review noted their comparables are close to the subject in age, "BSF" and proximity and building assessed values per square foot is the same or higher than the subject. 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 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #4 and the board of review comparable #2 due to differences in their age, building size, and/or presence of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and the board of review comparables #1, #3 and #4 which are overall more similar to the subject in location, building size, age, and most features. These four comparables have improvement assessments that range from \$39,528 to \$63,528 or from \$15.17 to \$25.37 per square foot of gross building area. The subject's improvement assessment of \$55,104 or \$20.24 per square foot of gross building area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to 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

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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Stuart Garbutt, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602