FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Andrea Shavitz
DOCKET NO.: 21-36729.001-R-1
PARCEL NO.: 14-19-309-005-0000

The parties of record before the Property Tax Appeal Board are Andrea Shavitz, the appellant, by attorney Dora Cornelio, 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:	$38,750
IMPR.:	$65,250
TOTAL:	$104,000

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 masonry exterior construction with 2,426 square feet of living area. The dwelling is approximately 17 years old. Features of the home include a full unfinished basement,[1] central air conditioning, one fireplace, and a 2-car garage. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 assessment neighborhood code as the subject. For clarity in the record,

[1] The board of review reported the subject has a full unfinished basement, which was not refuted by the appellant in rebuttal.

the single comparable on the second grid was renumbered as comparable #5. The comparables consist of class 2-78, 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,209 to 2,640 square feet of living area. The homes are approximately 15 to 46 years old. The comparables each have a partial or a full basement, one of which has living area, and central air conditioning. One comparable has a fireplace, and three comparables each have a 3.5-car garage. The comparables have improvement assessments ranging from $40,938 to $54,250 or from $16.96 to $21.39 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $47,525 or $19.59 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 $104,000. The subject property has an improvement assessment of $65,250 or $26.90 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 assessment neighborhood code as the subject and within a quarter of a mile from the subject. The comparables consist of class 2-78, 2-story dwellings of masonry exterior construction ranging in size from 2,560 to 2,760 square feet of living area. The homes are approximately 13 to 19 years old. Each dwelling has full basement with finished area, central air conditioning, and one or two fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $74,244 to $90,937 or from $26.90 to $35.00 per square foot of living area.

In addition, the board of review noted the board of review comparables are two blocks from the subject and closer in age to the subject than the appellant's comparables and the appellant did not provide the distance of their comparables to the subject. Based on this evidence the board of review contends the subject's assessment is supported by the board of review comparables and 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 a total of nine equity comparables to support their respective positions before the Board. The Board has given reduced weight to the appellant's comparable #2 and #5 as well as the board of review comparable #1 which differ from the subject in age, dwelling size and/or lack a garage, a feature of the subject. In addition, the Board gave less weight to the board of review #3 which appears to be an outlier with its higher improvement assessment in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in age, dwelling size, and some features. These five comparables have improvement assessments ranging from $42,938 to $77,500 or from $16.96 to $30.27 per square foot of living area. The subject's improvement assessment of $65,250 or $26.90 per square foot of living area falls within the range of the best comparables in this record. Based on this record and after considering adjustments to the best 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

AGENCY

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

APPELLANT

Andrea Shavitz, by attorney:
Dora Cornelio
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