



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

APPELLANT: Kyle Schaftel
DOCKET NO.: 21-36737.001-R-1
PARCEL NO.: 14-20-423-061-1003

The parties of record before the Property Tax Appeal Board are Kyle Schaftel, 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: \$15,815
IMPR.: \$50,184
TOTAL: \$65,999

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 residential condominium unit located in a 3-unit condominium building that is approximately 13 years old. The subject has a 34.00% interest in the common elements of the condominium. The property has a 3,101 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant selected assessment inequity concerning the improvement and a contention of law as the bases of the appeal. In support of these arguments, the appellant submitted a brief contending that the comparables are 2-bedroom condominium units with a median value of \$329,995 per bedroom which demonstrate the subject is overvalued.

The appellant submitted information on five comparables, three of which are within the same assessment neighborhood code as the subject. The appellant did not provide the proximity of these comparables in relation to the subject. The parcels range in size from 3,025 to 3,144 square feet of land area. The appellant submitted listing sheets for the comparables disclosing the comparables range in age from 16 to 100+ years old and two comparables have 850 and 1,200 square feet of living area. Each comparable has central air conditioning, four comparables each have a fireplace, and three comparables have one garage or exterior parking space. The comparables have improvement assessments ranging from \$22,218 to \$28,988 (two of which have per square foot improvement assessments of \$20.22 and \$26.14) and sold from July 2020 to July 2021 for prices ranging from \$300,000 to \$378,000 (two of which have per square foot prices of \$304.17 and \$352.94, including land).

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$20,185.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,999. The subject's assessment reflects a market value of \$659,990, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$50,184. The subject has an improvement assessment of \$50,184.

In support of its contention of the correct assessment, the board of review submitted a sales analysis of the subject's condominium depicting the allocation of the market value of the entire condominium to each unit based on its respective percentage interest in the common elements of the condominium. The sales analysis is based on a July 2018 sale of the subject for a price of \$715,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant's argument is based in part on a contention of law. The appellant did not identify any legal authority that is the basis of the contention of law, arguing overvaluation based on comparable sales in the brief which was not selected as a basis of the appeal. Section 16-180 of the Property Tax Code provides in relevant part as follows: "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board". 35 ILCS 200/16-180.

Although the appellant marked "contention of law" as a basis for this appeal, the Board finds the appellant did not formulate any contention of law by citing to statutory authority that would demonstrate the subject's assessment is incorrect. Thus, the Board finds this appeal is based solely upon assessment inequity.

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 for assessment inequity is not justified.

The record contains a total of five comparables presented by the appellant for the Board's consideration. The Board finds the appellant did not report sufficient information regarding the salient features of the subject and the comparables for the Board to conduct a meaningful analysis of these comparables to the subject. Based upon this limited 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 for assessment inequity 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: _____

August 19, 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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