



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

APPELLANT: Kate Fitzgerald
DOCKET NO.: 21-36744.001-R-1 through 21-36744.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kate Fitzgerald, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-36744.001-R-1	14-18-319-041-0000	28,125	21,729	\$49,854
21-36744.002-R-1	14-18-319-042-0000	28,125	21,729	\$49,854

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 two parcels improved with a 2-story, mixed-use building of masonry exterior construction with 5,236 square feet of building area. The building is approximately 131 years old. Features include a partial basement and central air conditioning. The property has a 6,250 square foot site is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-12 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 equity comparables that are located in the subject's assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story, class 2-12 buildings of masonry exterior construction ranging in size from 4,754 to 5,640 square feet of building area.

The buildings range in age from 94 to 120 years old. Four comparables each have a full or partial basement. Two comparables each have central air conditioning. Three comparables have from a 1.5-car to a 4-car garage. The comparables have improvement assessments ranging from \$38,221 to \$52,000 or from \$7.53 to \$9.62 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$43,458 or \$8.30 per square foot of building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated August 22, 2022 which disclosed the subject has a total assessment for the two parcels of \$118,035. The "Addendum to Petition" disclosed the subject's total assessment reflects a total land assessment of \$56,250 and a total improvement assessment of \$61,785 or \$11.80 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story, class 2-12 buildings of masonry exterior construction ranging in size from 2,594 to 2,880 square feet of building area. The homes range in age from 89 to 123 years old. The comparables each have a full or partial basement, two of which have finished area. Three comparables each have central air conditioning. Two comparables each have a fireplace. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$34,325 to \$40,325 or from \$11.92 to \$15.55 per square foot of building 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5 as they are overall more similar to the subject in location, design, age, building size, foundation type, and most features. Each comparable has a garage, unlike the subject, suggesting downward adjustments would be necessary to make them more equivalent to the subject. These comparables have improvement assessments of \$44,079 and \$45,733 or \$8.30 and \$9.62 per square foot of building area, respectively. The subject's improvement assessment of \$61,785 or \$11.80 per square foot of building area exceeds the improvement assessments of the two best comparables in this record and is excessive. The Board gives less weight to the appellant's comparables #1, #2, and #4 due to substantive differences in foundation type, design, and/or age when compared to the subject. The Board also gives less weight to the board of review

comparables which are less similar to the subject in building size and/or age than other comparables in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, is 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

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