



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

APPELLANT: Andrea Swank  
DOCKET NO.: 21-36754.001-R-1  
PARCEL NO.: 14-28-311-085-0000

The parties of record before the Property Tax Appeal Board are Andrea Swank, 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:** \$20,880  
**IMPR.:** \$56,120  
**TOTAL:** \$77,000

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 townhome of masonry exterior construction with 1,440 square feet of living area. The home is approximately 128 years old. Features include a full basement with finished area and a fireplace. The property has a 1,392 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-10 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 neighborhood code. The comparables are improved with 2-story, class 2-10 townhomes of masonry exterior construction ranging in size from 1,218 to 1,276 square feet of living area. The comparables are each 64 years old. Each comparable has a full basement, two of which have finished area, central air conditioning, and a fireplace.

The comparables have improvement assessments ranging from \$35,700 to \$40,630 or from \$28.65 to \$31.94 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$42,523 or \$29.53 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 \$77,000. The subject property has an improvement assessment of \$56,120 or \$38.97 per square foot of living area.

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 neighborhood code. The comparables are improved with 2-story or 3-story, class 2-10 townhomes of masonry exterior construction with either 3,137 or 3,673 square feet of living area. The comparables are each 129 years old. The comparables each have a full basement, one of which has finished area. Three comparables each have central air conditioning. Each comparable has either one or two fireplaces and from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$126,452 to \$157,021 or from \$40.31 to \$43.40 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 comparables for the Board's consideration with varying degrees of similarity to the subject in property characteristics. The Board finds each set of evidence submitted by the parties to be problematic in determining if the subject, as argued by the appellant, is inequitably assessed or, conversely, is equitably assessed as contended by the board of review. Firstly, the appellant's comparables are each over 11% smaller in size than the subject and are substantially newer homes than the subject, with each being approximately 64 years newer in age from the 128-year-old subject. Further, each of the appellant's comparables has central air conditioning and three of these also have unfinished basements, unlike the subject. Secondly, the board of review comparables are substantially larger homes than the subject, being 118% or 155% larger in size, when compared to the subject; three comparables lack basement finish, which the subject features; and each comparable has a garage, which the subject lacks. Nevertheless, the parties' comparables have improvement assessments ranging from \$35,700 to \$157,021 or from \$28.65 to \$43.40 per square foot of living area. The subject's improvement assessment of \$54,020 or \$34.74 per square foot of living area falls within the range established by the comparables in this record. After considering the disparate sets of evidence submitted by the parties, the Board finds the evidence in this record does not support a reduction in the subject's assessment.

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: 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 Swank, 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