



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

APPELLANT: James Brewer  
DOCKET NO.: 21-36793.001-R-1  
PARCEL NO.: 14-19-303-021-0000

The parties of record before the Property Tax Appeal Board are James Brewer, 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:** \$46,500  
**IMPR.:** \$114,228  
**TOTAL:** \$160,728

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 construction with 3,006 square feet of living area which is approximately 113 years old.<sup>1</sup> Features of the home include 5½ baths, a basement finished with a formal recreation room, central air conditioning, one fireplace, and a 2.5-car garage. The property has a 3,720 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 property<sup>2</sup> 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

---

<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story, class 2-06 dwellings of frame or frame and masonry construction ranging in size from 2,727 to 3,118 square feet of living area and ranging in age from 113 to 128 years old. The comparables feature 1 to 3 full bathrooms, with three comparables having additional 1 or 2 half-baths. Four comparables each feature a full basement with one being finished with a formal recreation room and comparable #5 does not have foundation type specified; three comparables have central air conditioning; and three comparables each have a 2-car or a 3.5-car garage. In addition, four comparables each have an attic finished with living area. The comparables have improvement assessments that range from \$49,250 to \$52,500 or from \$16.52 to \$18.44 per square foot of living area. The appellant also submitted a brief and the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,728. The subject property has an improvement assessment of \$114,228 or \$38.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same "subarea" and the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of masonry construction ranging in size from 2,854 to 3,145 square feet of living area and ranging in age from 107 to 113 years old. Each comparable features 2 or 3 bathrooms, with comparables #2 and #3 also having an additional 1 and 2 half-baths, respectively. Each comparable has a full basement finished with a formal recreation room and central air conditioning. One comparable has a fireplace, and two comparables each have a 3-car garage. The comparables have improvement assessments ranging from \$114,500 to \$119,500 or from \$36.41 to \$41.52 per square foot of living area.

### **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 eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #2, #3, and #5 along with board of review comparable #1 which have unfinished basements (or lack a basement for comparable #5), dissimilar to the subject's finished basement and/or lack a garage that is a feature of the subject property.

The Board finds the best evidence of equity in assessment to be board of review comparables #2 and #3 which are most similar to the subject in terms of location, story height, property class, dwelling size, age, finished basements, and garage feature. The two most similar comparables in

the record have improvement assessments of \$118,500 and \$119,500 or \$41.04 and \$41.52 per square foot of living area. The subject's improvement assessment of \$114,228 or \$38.00 per square foot of living area is below the best equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the subject's improvement is equitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: \_\_\_\_\_

February 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

James Brewer, 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