



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

APPELLANT: David Meyer  
DOCKET NO.: 21-36794.001-R-1  
PARCEL NO.: 14-20-306-029-0000

The parties of record before the Property Tax Appeal Board are David Meyer, 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:** \$54,900  
**IMPR.:** \$89,342  
**TOTAL:** \$144,242

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 2,646 square feet of living area which is approximately 113 years old.<sup>1</sup> Features of the home include 4 baths, full unfinished basement, central air conditioning, three fireplaces, and a 2-car garage. The property has a 3,660 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

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<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.<sup>3</sup> The comparables consist of 1.5-story or 2-story class 2-06 dwellings of frame or masonry construction ranging in size from 1,615 to 2,773 square feet of living area and ranging in age from 100 to 142 years old. The comparables each feature central air conditioning and from 1 ½ to 3 bathrooms; four comparables each feature a full basement, three of which are finished with a formal recreation room; one comparable has a fireplace; and three comparables each have a 3.5-car garage. In addition, two comparables have an attic finished with a living area. The comparables have improvement assessments that range from \$35,000 to \$47,000 or from \$13.10 to \$17.18 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 \$144,242. The subject property has an improvement assessment of \$89,342 or \$33.76 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 located within .25 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story class 2-06 dwellings of masonry construction ranging in size from 2,950 to 4,435 square feet of living area and ranging in age from 110 to 117 years old. Each comparable features from 3.1 to 5.1 bathrooms and a full or partial basement, three of which are each finished with formal recreation room. Three comparables have central air conditioning; one comparable has four fireplaces; and each comparable has a 2-car, a 2.5-car, or a 3-car garage. The comparables have improvement assessments ranging from \$114,402 to \$150,650 or from \$33.97 to \$39.98 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 nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #5 each of which lacks a garage and/or a basement, which are features of the subject property. The Board also gave less weight to appellant's comparables #3 and #4 based on having significantly smaller dwelling size and older age, respectively, relative to the subject. Lastly, the Board gave

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<sup>3</sup> Some descriptive information regarding the appellant's comparable dwellings not reported in the appellant's grid analysis was drawn from the Cook County Assessor's property information sheets submitted as part of appellant's evidence.

less weight to board of review comparables #3 and #4 due to their significantly larger dwelling sizes and/or differing design when compared to the subject.

The Board finds the best evidence of equity in assessment to be appellant's comparable #1 and board of review comparables #1 and #2 which are most similar to the subject in terms of location, property class, design, age, dwelling size, basement foundation, and some features. However, the Board finds it notable that although these three comparables appear to be most similar to the subject, appellant's comparable #1 inexplicably has a substantially lower improvement assessment of \$35,000, relative to the board of review comparables which have improvement assessments of \$114,402 and \$117,941. In general terms, it is noteworthy that many factors may affect a property's final assessment amount such as the recent sale of the property, application of various exemptions, location of the property, local zoning ordinances, condition, obsolescence (physical, functional or economic), etc. Nevertheless, the three most similar comparables in the record have improvement assessments ranging from \$35,000 to 117,941 or from \$13.10 to \$39.98 per square foot of living area. Removing appellant's comparable #1 which appears to be an outlier among the three best comparables in the record, results in a tighter improvement assessment amounts of \$114,402 and \$117,941 or \$36.55 and \$39.98 per square foot of living area. The subject's improvement assessment of \$89,342 or \$33.76 per square foot of living area is below the best equity comparables in this record which appears logical given the subject's slightly smaller dwelling size and unfinished basement area when compared to the two best comparables in this record.

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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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