



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

APPELLANT: Josh Lipton  
DOCKET NO.: 21-36795.001-R-1  
PARCEL NO.: 14-30-213-042-0000

The parties of record before the Property Tax Appeal Board are Josh Lipton, the appellant, by attorney Ciarra 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:** \$39,062  
**IMPR.:** \$52,471  
**TOTAL:** \$91,533

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 frame construction with 2,673 square feet of living area which is approximately 113 years old.<sup>1</sup> Features of the home include 2 ½ bathrooms, full basement finished with formal recreation room, and central air conditioning. The property has a 3,125 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 2-story class 2-06 dwellings of frame, masonry, or frame and masonry construction ranging in size from 1,428 to 2,504 square feet of living area and ranging in age from 110 to 128 years old. Four comparables feature a full basement, one of which is finished with formal recreation room; two comparables have central air conditioning; two comparables each have an attic finished with a living area; and each comparable has from 1.5-car to a 3.5-car garage. The comparables have improvement assessments that range from \$30,938 to \$35,938 or from \$12.85 to \$14.68 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 \$91,533. The subject property has an improvement assessment of \$52,471 or \$19.63 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 class 2-06 dwellings of frame construction ranging in size from 2,262 to 2,788 square feet of living area and ranging in age from 113 to 131 years old. The comparables feature from 2 ½ baths to 4 full and 2 half-baths. Each comparable also has a full basement, three finished with formal recreation room. Each comparable also has central air conditioning, two dwellings each have one fireplace, and three comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$47,276 to \$61,224 or from \$20.90 to \$22.51 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 comparable #1 due to lack of a basement, a feature of the subject dwelling, and comparable #3 based on its significantly smaller dwelling size relative to the subject. The Board also gave less weight to appellant's comparables #2, #4, and #5, along with board of review comparable #2 due to their lack of central air conditioning, a feature of the subject dwelling, and/or unfinished basements, dissimilar to the subject's finished basement.

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<sup>3</sup> Some descriptive information regarding the appellant's comparables 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.

The Board finds the best evidence of equity in assessment to be board of review comparables #1, #3, and #4 which each feature finished basement area like the subject, and are also similar to the subject in terms of location, property class, design, age, dwelling size, and central air conditioning features. However, board of review comparables #1 and #3 each have a garage which is not a feature of the subject, suggesting that downward adjustments are needed to these comparables in order to make them more equivalent to the subject. Additionally, board of review comparable #4 is smaller in dwelling size relative to the subject, thus necessitating an upward adjustment to this comparable for this difference from the subject. The three best comparables in the record have improvement assessments ranging from \$47,276 to \$61,224 or from \$20.90 to \$22.51 per square foot of living area. The subject's improvement assessment of \$52,471 or \$19.63 per square foot of living area falls within the range established by the best equity comparables in this record in terms of overall improvement assessment, and below the range 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 that the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Josh Lipton, by attorney:  
Ciarra J. Schmidt  
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