



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

APPELLANT: David Harvey
DOCKET NO.: 21-36800.001-R-1
PARCEL NO.: 14-29-215-041-0000

The parties of record before the Property Tax Appeal Board are David Harvey, 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 **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: \$77,490
IMPR.: \$34,769
TOTAL: \$112,259

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, multi-unit apartment building of masonry construction with 2,824 square feet of gross building area which is approximately 128 years old.¹ Features of the building include full basement finished with a recreation room, one fireplace, and a 2-car garage. The property has a 4,428 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

¹ The board of review submitted a second grid analysis disclosing that the subject parcel with the same PIN also contains a separate class 2-05 building which is not on appeal and therefore will not be analyzed herein.

² Apartment building with 2 to 6 units, any age.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story and 2-story class 2-11 apartment buildings of masonry, frame, or masonry and frame construction ranging in size from 2,379 to 3,267 square feet of gross building area and ranging in age from 90 to 138 years old. Three comparables each feature a full basement, two being finished with an apartment. Two comparables have central air conditioning, and one comparable has a 2.5-car garage. The comparables have improvement assessments ranging from \$17,367 to \$27,448 or from \$6.37 to \$8.40 per square foot of gross building area. The appellant also submitted a brief along with property information sheets for four comparable properties³ extracted from the Cook County Assessor's database. Based on this evidence, the appellant requested a reduction in 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 \$112,259. The subject building on appeal has an improvement assessment of \$25,729 or \$9.11 per square foot of gross building.⁴ Both buildings on the subject parcel have a combined total building assessment of \$34,769. In support of its contention of the correct assessment of the building on appeal, the board of review submitted information on four equity comparables located within the same "subarea" and the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story, 2-story, or 3-story class 2-11 apartment buildings of frame construction ranging in size from 2,792 to 2,950 square feet of gross building area and ranging in age from 133 to 141 years old. Two comparables each feature a full basement, one finished with an apartment, one comparable has a crawl space foundation, and one comparable has a concrete slab foundation. Two dwellings have central air conditioning, two dwellings each have one fireplace, and each comparable has a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$32,982 to \$38,721 or from \$11.60 to \$13.13 per square foot of gross building 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 #1, #2, #4, and #5 based on their lack of a garage, a feature of the subject property. The Board also gave less weight to appellant's comparable #3 based on undisclosed foundation making a meaningful comparative analysis with the subject property impractical. Lastly, the Board gave less weight to

³ Although the appellant submitted property information sheets for a total of five comparable properties, one of the information sheets was for a different property that was not disclosed in the appellant's grid analysis.

⁴ Although the board of review Notes on Appeal disclose a combined total improvement assessment of \$34,769 for both buildings located on the same parcel, the amount of improvement assessment allocated to the building which is the subject of this appeal is \$25,729 or \$9.11 per square foot of gross building area.

board of review comparables #2 and #3 based on their crawl space and concrete slab foundations, respectively, unlike the subject's basement foundation. The Board finds the best evidence of equity in assessment to be board of review comparables #1 and #4 which are most similar to the subject in basement foundations and garage features, as well as being similar in location, property class, age, gross building area, and some features. The most similar comparables in the record have improvement assessments of \$33,600 and \$38,721 or \$11.60 and \$13.13 per square foot of gross building area. The subject's improvement assessment of \$25,729 or \$9.11 per square foot of gross building area is below the best comparables in this record both on a per square foot of gross building area basis and in terms of overall improvement assessment.

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

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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