



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

APPELLANT: Christopher Zerbst  
DOCKET NO.: 21-36810.001-R-1  
PARCEL NO.: 14-05-128-030-0000

The parties of record before the Property Tax Appeal Board are Christopher Zerbst, 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:** \$34,590  
**IMPR.:** \$62,410  
**TOTAL:** \$97,000

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 dwelling of masonry construction with 2,984 square feet of living area which is approximately 15 years old.<sup>1</sup> Features of the home include 3 full and 1 half-baths, a full unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 4,612 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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, up to 62 years of age, containing from 2,001 to 3,800 square feet of living area.

comparables, all located in differing assessment neighborhood codes than the subject property. The comparables consist of 2-story class 2-78 dwellings of masonry or frame construction ranging in size from 2,778 to 3,016 square feet of living area and ranging in age from approximately 13 to 19 years old. The comparables are described as each having 2 or 3 full bathrooms, with comparables #2 and #4 having additional one half-bath and two half-baths, respectively. Each comparable also features a full basement finished with either an apartment or formal recreation room. Each comparable has and a 2-car garage and four comparables have one or two fireplaces. The comparables have improvement assessments that range from \$37,200 to \$53,400 or from \$12.88 to \$17.71 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 \$97,000. The subject property has an improvement assessment of \$62,410 or \$20.91 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 the same assessment neighborhood code as the subject property and within the same "subarea" as the subject. The comparables consist of 2-story class 2-78 dwellings of frame or masonry construction ranging in size from 2,144 to 3,484 square feet of living area and ranging in age from 4 to 17 years old. Each comparable features from 1½ to 4½ bathrooms, full basement finished with formal recreation room, central air conditioning, and a 2-car garage. Two comparables have one or four fireplaces. The comparables have improvement assessments ranging from \$57,315 to \$73,129 or from \$20.99 to \$26.73 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 gives less weight to appellant's comparables which are each located outside the subject's assessment neighborhood code when comparables closer in proximity to the subject were available as evidenced by the board of review comparables. The Board also gives less weight to board of review comparables #2 and #4 which differ significantly from the subject in dwelling size. The Board finds the best evidence of equity in assessment to be board of review comparables #1 and #3 which are most similar to the subject in terms of location, design, class, bathroom count, dwelling size, age, and other features. However, each of these comparables has a finished basement area which the subject lacks, suggesting that downward adjustments would be appropriate to these comparables in order to make them more equivalent to the subject. The most similar comparables in the record have improvement

assessments of \$60,000 and \$68,000 or \$21.43 and \$25.16 per square foot of living area. The subject's improvement assessment of \$62,410 or \$20.91 per square foot of living area is below the best equity comparables in this record on a per square foot of living area basis and bracketed in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject such as finished basement area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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

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Clerk of the Property Tax Appeal Board

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

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