



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

APPELLANT: Katherine Hatter
DOCKET NO.: 21-36812.001-R-1
PARCEL NO.: 14-29-207-017-0000

The parties of record before the Property Tax Appeal Board are Katherine Hatter, 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: \$50,820
IMPR.: \$35,180
TOTAL: \$86,000

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, multi-unit apartment building of frame construction with 2,620 square feet of gross building area which is approximately 143 years old. The subject features a full unfinished basement and a 2-car garage. The property has a 2,904 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property¹ 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 comparables located within the same assessment neighborhood code as the subject property. The comparables consist of multi-unit, class 2-11 apartment buildings of masonry, frame, or masonry and frame construction ranging in size from 2,379 to 2,730 square feet of gross building area and

¹ Apartment building with 2 to 6 units, any age.

ranging in age from 90 to 132 years old. The comparables each have a full basement, two each finished with an apartment. Two comparables have central air conditioning, and comparable #3 features a 4-car garage. The comparables have improvement assessments ranging from \$17,367 to \$21,521 or from \$6.37 to \$8.77 per square foot of gross building area. The appellant also submitted a brief along with property information sheets for each comparable property 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 \$86,000. The subject has an improvement assessment of \$35,180 or \$13.43 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the "same block" and the same assessment neighborhood code as the subject property. The comparables consist of 2-story, multi-unit, class 2-11 apartment buildings of frame or frame and masonry construction ranging in size from 1,850 to 2,659 square feet of gross building area and ranging in age from 38 to 138 years old. Each comparable has a full or partial basement, one finished with an apartment; two comparables have central air conditioning; one comparable has a fireplace; and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$28,120 to \$44,964 or from \$15.01 to \$16.91 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 these comparables lacking a garage which is a feature of the subject property. The Board also gave less weight to board of review comparable #2 due to its significantly newer age of 38 years old relative to the subject building which is 143 years old. Finally, the Board gave less weight to board of review comparables #3 and #4 based on their significantly smaller gross building area being approximately 29% and 26% smaller, respectively, when compared to the subject building.

The Board finds the best evidence of equity in assessment to be appellant's comparable #3, along with board of review comparable #1 which are most similar to the subject in location, unfinished basement area, design, class, age, and some features. However, appellant's comparable #3 has a larger garage, and board of review comparable #1 has a somewhat smaller gross building area, suggesting that adjustments would be appropriate to these comparables in order to make them more equivalent to the subject. The two best comparables in the record have improvement

assessments of \$20,581 and \$33,062 or \$7.54 and \$15.90 per square foot of gross building area. The subject's improvement assessment of \$35,180 or \$13.43 per square foot of gross building area is bracketed by the best comparables in this record on a per square foot of gross building area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds 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 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

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

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

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

APPELLANT

Katherine Hatter, 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