



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

APPELLANT: Stephen Silca
DOCKET NO.: 21-36849.001-R-1
PARCEL NO.: 14-20-229-038-0000

The parties of record before the Property Tax Appeal Board are Stephen Silca, 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 **A Reduction** 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: \$22,770
IMPR.: \$21,886
TOTAL: \$44,656

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 apartment building of masonry exterior construction with 2,316 square feet of gross building area. The building is approximately 132 years old. Features of the building include a full basement and a fireplace. The property has a 1,518 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property 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 comparables located within the subject's assessment neighborhood.¹ The comparables consist

¹ For ease of reference, the comparables have been renumbered #1 through #5.

of 2-story class 2-11 buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,112 to 2,332 square feet of gross building area. The homes are 115 to 140 years old. Each building has a basement and one comparable has a 2.5-car garage.² The comparables have improvement assessments ranging from \$19,960 to \$23,375 or from \$9.38 to \$10.59 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$21,886 or \$9.45 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,557. The subject property has an improvement assessment of \$45,787 or \$19.77 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of 2-story class 2-11 buildings of masonry exterior construction ranging in size from 1,944 to 2,500 square feet of gross building area. The buildings are 113 to 123 years old. Each building has a basement, one of which has finished area. Two comparables have central air conditioning, two comparables each have one or two fireplaces, and two comparables each have a 2-car garage. The board of review reported that comparable #3 has "other improvements" which were not further identified. The comparables have improvement assessments ranging from \$42,000 to \$62,000 or from \$21.60 to \$24.80 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1, which features a garage unlike the subject. The Board also gives reduced weight to the board of review's comparables, which differ from the subject in building size, basement finish, central air conditioning, and/or garage feature.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #5, which are similar to the subject in age, building size, and features. These comparables have improvement assessments that range from \$19,960 to \$23,375 or from \$9.42 to \$10.59 per square foot of gross building area. The subject's improvement assessment of

² Although the appellant reported comparable #3 has a 3.5-car garage, the property characteristic sheet submitted by the appellant does not list any data regarding "Garage Size/Type."

\$45,787 or \$19.77 per square foot of gross building area is above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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