



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

APPELLANT: Ilan Cohen
DOCKET NO.: 21-37493.001-R-1
PARCEL NO.: 14-20-417-013-0000

The parties of record before the Property Tax Appeal Board are Ilan Cohen, 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: \$46,500
IMPR.: \$53,932
TOTAL: \$100,432

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 two-story multi-family building of frame exterior construction with 3,484 square feet of building area. The building is approximately 128 years old. Features of the building include a full basement that is finished with an apartment,¹ central air conditioning, a fireplace and a 2-car garage. The property has a 3,100 square foot site and is located in Chicago, Lakeview 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 that have the same assessment neighborhood code as the subject. The submission

¹ The board of review disclosed the subject building has an apartment in the basement, which was not refuted by the appellant.

included copies of the property characteristic printouts for each comparable that contain additional descriptive details. The comparables are class 2-11 properties that are improved with two-story or three-story multi-family buildings of frame or masonry exterior construction ranging in size from 3,159 to 3,812 square feet of building area. The buildings are from 97 to 135 years old. The comparables each have a full or partial basement, one of which is finished with an apartment. One comparable has central air conditioning and two comparables each have a 3.5-car garage. The comparables have improvement assessments that range from \$28,063 to \$35,106 or from \$7.57 to \$10.18 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$32,645 or \$9.37 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,432. The subject property has an improvement assessment of \$53,932 or \$15.48 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located approximately $\frac{1}{4}$ of a mile from the subject property. The comparables are class 2-11 properties that are improved with two-story or three-story multi-family buildings of frame or masonry exterior construction ranging in size from 3,125 to 3,594 square feet of building area. The buildings are from 118 to 138 years old. The comparables each have a full or partial basement, one of which is finished with a formal recreation room. Three comparables each have central air conditioning. Comparable #2 has two fireplaces and a 2-car garage. The comparables have improvement assessments that range from \$63,125 to \$75,125 or from \$19.15 to \$20.90 per square foot of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5, as well as board of review comparables #2 and #4 which lack central air conditioning, a feature of the subject and/or they are a dissimilar three-story design when compared to the subject's two-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4, along with board of review comparables #1 and #3, which are two-story buildings with central air conditioning, like the subject and are similar to the subject in location, building size and age. However, none of these three comparables have a basement apartment or a garage, like the

subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$29,875 to \$65,000 or from \$9.46 to \$20.80 per square foot of building area. The subject's improvement assessment of \$53,932 or \$15.48 per square foot of building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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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