



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

APPELLANT: Donald Nehrke
DOCKET NO.: 21-40514.001-R-1
PARCEL NO.: 14-19-324-023-0000

The parties of record before the Property Tax Appeal Board are Donald Nehrke, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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: \$58,588
IMPR.: \$35,505
TOTAL: \$94,093

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 dwelling of masonry exterior construction with 2,367 square feet of living area. The dwelling is approximately 108 years old. The home features a full unfinished basement, two full bathrooms and a 2.5-car garage. The property has a 4,687 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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 four equity comparables that have the same assessment neighborhood code and property classification code

as the subject.¹ The comparables are improved with dwellings of masonry exterior construction ranging in size from 2,306 to 2,664 square feet of living area. Three dwellings are either 108 or 111 years old. The appellant reported that comparable #1 is "0" years old. Each comparable has a full basement. No data was provided by the appellant concerning finished basement area. Comparable #1 has central air conditioning and comparable #3 has a 1.5-car garage. The comparables have improvement assessments that range from \$28,500 to \$45,500 or from \$10.93 to \$17.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$33,730 or \$14.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,634. The subject property has an improvement assessment of \$72,047 or \$30.44 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are located either approximately ¼ of a mile from the subject property or within the subject's subarea. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 2,348 to 2,752 square feet of living area. The dwellings are from 103 to 113 years old. The comparables each have a full basement that is finished with a formal recreation room, central air conditioning and either two or four full bathrooms. Comparable #4 has an additional half-bathroom and two fireplaces. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$74,937 to \$85,202 or from \$30.96 to \$32.09 per square foot of living 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 comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4, as well as the four comparables submitted by the board of review which differ from the subject dwelling in size and/or they reportedly have central air conditioning, unlike the subject. Additionally, the appellant's comparable #1 is reportedly "0" years old when compared to the subject dwelling

¹ The additional printouts that included photographs presented by the appellant were for PIN #14-19-321-027-0000, which is not the PIN under appeal and included data for 2-11 properties, whereas the subject under appeal is a class 2-06 property, therefore this data will not be further analyzed.

that is approximately 108 years old and the board of review comparables each reportedly have basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, which are overall more similar to the subject in location, dwelling size and age. Additionally, both comparables have two full bathrooms and no central air conditioning, like the subject. However, the Board finds both comparables are inferior to the subject in garage capacity, suggesting upward adjustments for this difference would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables each have an improvement assessment of \$34,250 or \$14.14 and \$14.85 per square foot of living area, respectively. The subject's improvement assessment of \$72,047 or \$30.44 per square foot of living area is greater than the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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

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