



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

APPELLANT: Donald Nehrke
DOCKET NO.: 21-40515.001-R-1
PARCEL NO.: 14-19-321-027-0000

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 **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: \$38,500
IMPR.: \$70,390
TOTAL: \$108,890

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 two improvements situated on one parcel with a combined 3,668 square feet of building area.¹ Improvement #1 is described as a class 2-11, 1.5-story multi-family building of frame exterior construction with 1,628 square feet of building area. Features of the building include a full basement that is finished with an apartment, two full bathrooms and one-half bathroom. Improvement #2 is a class 2-11, three-story multi-family building of frame exterior construction with 2,040 square feet of building area. The building features a crawl space foundation, central air conditioning and three full bathrooms. The buildings are approximately

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" that there are two class 2-11 multi-family buildings on the subject property, which was not disclosed nor was it refuted by the appellant. The board of review provided property printouts with descriptions of each improvement. For ease of reference, the Board has numbered the buildings as improvement #1 and improvement #2.

117 years old. The parcel has a 3,080 square foot site and is located in Chicago, Lake View Township, Cook County.

The appellant contends assessment inequity with respect to the Improvement #2 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 as the subject property. The comparables are class 2-11 properties that are improved with multi-family buildings of frame exterior construction ranging in size from 2,136 to 2,390 square feet of building area. The buildings are from 117 to 130 years old. The comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has two or three full bathrooms and a two-car garage. The comparables have improvement assessments that range from \$17,125 to \$28,345 or from \$8.02 to \$11.86 per square foot of building area.

The appellant submitted a copy of the 2021 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$108,890. The appellant also disclosed in the appeal petition that the subject property has an improvement assessment of \$70,390 or \$19.19 per square foot of building area, when using the combined total of 3,668 square feet of building area for both buildings.

Based on this evidence, the appellant requested a reduction in the Improvement #2's assessment to \$20,971.²

The board of review submitted its "Board of Review Notes on Appeal" which contained data for a "substituted" PIN ending in -028. 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. The comparables are class 2-11 properties that are improved with 1.5-story multi-family buildings of frame exterior construction ranging in size from 1,512 to 1,660 square feet of building area. The buildings are from 133 to 138 years old. The comparables each have a full basement, three of which are either finished with an apartment or a formal recreation room. Two comparables have central air conditioning. Each comparable has two full bathrooms and three comparables each have a two-car garage. The comparables have improvement assessments that range from \$26,354 to \$30,250 or from \$17.18 to \$18.22 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

² The appellant did not include a description of Improvement #1 and therefore an assessment was not provided for this improvement in the appellant's request.

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 eight suggested comparables for the Board's consideration. The Board finds none of the comparables are truly similar to subject, as none have a separate second multi-family building, like the subject. The comparables have the same assessment neighborhood code as the subject but have varying degrees of similarity in building size, age and features, when compared to the subject. Nevertheless, the comparables have improvement assessments ranging from \$17,125 to \$30,250 or from \$8.02 to \$18.22 per square foot of building area. The subject's improvement assessment of \$70,390. or \$19.19 per square foot of building area is greater than the comparables contained in the record both in terms of total improvement assessment and on a per square foot basis, which appears to be logical given the subject has a separate second multi-family building with a combined building size that is substantially larger than the comparables. Therefore, 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: _____

May 20, 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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