



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

APPELLANT: George Rummel
DOCKET NO.: 21-40620.001-R-1
PARCEL NO.: 14-21-306-025-0000

The parties of record before the Property Tax Appeal Board are George Rummel, 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: \$211,555
IMPR.: \$199,178
TOTAL: \$410,733

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.¹ Improvement #1 is a 2-story dwelling of masonry exterior construction with 8,384 square feet of living area. The dwelling is approximately 119 years old. Features of the dwelling include a full unfinished basement, central air conditioning, and four fireplaces. Improvement #1 is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The board of review described Improvement #2 as a class 2-05 dwelling but did not provide any

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" that there are two improvements on the property, a class 2-09 dwelling and a class 2-05 dwelling which was not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the class 2-09 dwelling as improvement #1 and the class 2-05 dwelling as improvement #2. The parties' grid analyses included the same description and total square footage for the class 2-09 dwelling under appeal by the appellant. Neither party provided a description of the class 2-05 dwelling.

additional property characteristics. The parcel has a 28,249 square foot site and is located in Chicago, Lake View Township, Cook County.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that have different neighborhood codes than the subject. The comparables are improved with class 2-09 dwellings of masonry exterior construction ranging in size from 7,308 to 10,505 square feet of living area. The dwellings range in age from 109 to 120 years old. Each comparable has a full basement. The appellant did not disclose if there is finished basement area. Three comparables each have two to four fireplaces and a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$31,336 to \$185,500 or from \$4.17 to \$18.71 per square foot of living area. 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 \$410,733. The subject property has a combined total improvement assessment of \$199,178 for both Improvement #1 and Improvement #2. The board of review also indicated that the class 2-09 dwelling has an improvement assessment of \$186,879 or \$22.29 per square foot of living area, which was not refuted by the appellant.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted a grid analysis with information on four equity comparables that have the same neighborhood code as the subject, three of which are on the same block and one of which is on the same street as the subject. The comparables are improved with class 2-09, 2-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 5,213 to 7,560 square feet of living area. The dwellings range in age from 13 to 129 years old and have full basements, two of which have finished area. Each comparable has one or three fireplaces and a 2-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$165,873 to \$195,000 or from \$25.79 to \$34.72 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In a written rebuttal, the appellant's counsel noted differences in age, living area and exterior construction between the subject and the board of review comparables.

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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the parties submitted eight comparables for the Board's consideration. The Board gives less weight to appellant's comparables which are located outside the subject's assessment neighborhood code. The Board gives less weight to board of review comparables #3 and #4 due to differences in dwelling size and/or age when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are most similar in location as both are located on same block, one of which is on the same street as the subject. Both comparables are similar in age. However, the Board finds these comparables have varying degrees of similarity to the subject in dwelling size and features such as finished basement area, number of fireplaces, and garage amenity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the properties have improvement assessments of \$165,873 and \$195,000 or \$25.79 and \$27.13 per square foot of living area. Improvement #1 has an improvement assessment of \$186,879 or \$22.29 per square foot of living area which is bracketed by the best comparables in this record on an overall basis and falls below on a square foot basis. 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 #1 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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