



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

APPELLANT: Zach Archer  
DOCKET NO.: 21-40797.001-R-1  
PARCEL NO.: 14-19-106-008-0000

The parties of record before the Property Tax Appeal Board are Zach Archer, 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:** \$62,000  
**IMPR.:** \$60,795  
**TOTAL:** \$122,795

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 3,014 square feet of living area. The dwelling is approximately 131 years old. The home features a full basement finished with a formal recreation room,<sup>1</sup> 4 full bathrooms, a fireplace and a 2-car garage. The property has a 4,960 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 as the subject. The comparables consist of class 2-06 dwellings of frame and masonry exterior construction ranging in size from

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<sup>1</sup> The board of review disclosed the subject dwelling has a formal recreation room in the basement.

2,727 to 2,877 square feet of living area. The dwellings are from 96 to 118 years old. Each comparable has a partial or a full basement and 2 or 3 full bathrooms. No data was provided whether the basements have a finished or unfinished area. One comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments that range from \$35,250 to \$52,500 or from \$12.25 to \$19.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$49,882 or \$16.55 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 \$122,795. The subject property has an improvement assessment of \$60,795 or \$20.17 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 as the subject. The board of review noted the comparables are in the same block and within a ¼ of a mile from the subject property. The comparables consist of class 2-06 two-story dwellings of masonry exterior construction ranging in size from 2,832 to 3,280 square feet of living area. The dwellings are from 95 to 114 years old. The comparables each have a partial or a full basement, three of which are finished with a formal recreation room. Each comparable has central air conditioning and 3 or 4 full bathrooms. Three comparables have 1 half bathroom and either 1 or 3 fireplaces. Three comparables have either a 2-car or a 3-car garage. The board of review further described comparables #1 and #3 as being renovated. The comparables have improvement assessments that range from \$69,500 to \$118,500 or from \$21.19 to \$41.52 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4 as well as the board of review comparable #2 due to differences in age and/or lack of central air conditioning when compared to the subject. The Board has also given less weight to the board of review comparables #1 and #3 due to the renovated condition of the dwellings, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, dwelling size, age, and some features. However, these comparables still requires adjustments for differences in features to the subject, including but not limited to the comparables lack of a basement finish, if any, or a garage, which are

features of the subject. These two comparables have improvement assessments of \$50,286 and \$87,500 or for \$18.44 and \$28.24 per square foot of living area, respectively. The subject's improvement assessment of \$60,795 or \$20.17 per square foot of living is bracketed by these two comparables. Based on this record and after considering adjustments to the two most similar 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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

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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Zach Archer, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602