



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

APPELLANT: Esther Baumgarten
DOCKET NO.: 21-41499.001-R-1
PARCEL NO.: 14-33-113-002-0000

The parties of record before the Property Tax Appeal Board are Esther Baumgarten, 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 **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: \$68,062
IMPR.: \$83,020
TOTAL: \$151,082

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 masonry exterior construction with 4,744 square feet of gross building area. The building is approximately 129 years old. Features of the building include a full basement that is finished with an apartment,¹ central air conditioning, three full bathrooms, one half-bathroom and a 1.5-car garage. The property has a 5,445 square foot site and is located in Chicago, North Chicago 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

¹ The board of review disclosed the subject building has an apartment in the basement, an additional half bathroom and a 1.5-car garage, which were not refuted by the appellant.

comparables that have the same assessment neighborhood code and property classification code as the subject property. According to the property characteristic printouts provided by the appellant, the comparables are improved with two-story or three-story multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 4,473 to 5,076 square feet of gross building area. The buildings are from 133 to 153 years old. The comparables each have a full basement, four of which are finished with either a recreation room or an apartment. Each comparable has three or four full bathrooms. One comparable has central air conditioning, two comparables each have one or two fireplaces and two comparables each have either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$73,500 to \$84,000 or from \$16.25 to \$17.68 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$80,837 or \$17.04 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,468. The subject property has an improvement assessment of \$119,406 or \$25.17 per square foot of gross 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 and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property or within the subject's subarea. The comparables are improved with two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 4,191 to 4,689 square feet of gross building area. The buildings are from 100 to 143 years old. One comparable has a full unfinished basement and three comparables each have a concrete slab foundation. Each comparable has three or four full bathrooms. Three comparables have central air conditioning and two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$109,187 to \$572,500 or from \$25.20 to \$127.22 per square foot of gross 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, as well as board of review comparables #1, #2 and #4, which differ from the subject building in age and/or size. The Board has also given less weight to board of review comparable #3, which appears to be an outlier due to its significantly higher improvement assessment of \$572,500 or \$127.22 per square foot of gross building area, in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4 and #5, which have the same assessment neighborhood code and property classification code as the subject. The buildings are overall more similar to the subject in size and age. However, each comparable has features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$82,500 and \$84,000 or from \$16.25 to \$17.68 per square foot of gross building area. The subject's improvement assessment of \$119,406 or \$25.17 per square foot of gross building area is greater than the three 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. Based on this record, the Board finds a reduction in the subject's 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

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

AGENCY

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