



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

APPELLANT: Mark Weiss
DOCKET NO.: 21-41504.001-R-1
PARCEL NO.: 17-32-221-016-0000

The parties of record before the Property Tax Appeal Board are Mark Weiss, the appellant, by attorney Ciarra Schmidt, 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 **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: \$14,600
IMPR.: \$48,558
TOTAL: \$63,158

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.¹ Improvement #1 is a 2-story building of masonry exterior construction with 2,494 square feet of gross building area and is approximately 131 years old. Features include a full basement with finished area. Improvement #2 is a 3-story building with 2,520 square feet of gross building area and is approximately 131 years old. Features include a full basement. The subject property has a 3,650 square foot site and is located in Chicago, South Chicago Township, Cook County. Improvement #1 and Improvement #2 are both classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

¹ The basement information for both improvements was gleaned from the board of review's evidence. In addition, the parties disagree as to the gross building size for Improvement #2. The appellant reported the size to be 2,150 square feet, while the board of review reported 2,520 square feet which was unrefuted by the appellant.

The appellant contends assessment inequity with respect to both improvements as the basis of the appeal.

In support of the argument, the appellant submitted two separate sets of grid analyses with each set containing information on the same five equity comparables in support of a reduction for each of these improvements. The appellant's evidence also included property characteristic printouts that were used by the Board to verify, add, or correct some data in the grid analyses. As each of the two grid analyses consist of the same comparable properties, the Board will describe the five comparables once. Each comparable is located in the subject property's assessment neighborhood code. The comparables are improved with class 2-11 buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,806 to 2,435 square feet of gross building area. The buildings range in age from 134 to 144 years old. Four comparables each have a full basement with finished area and one comparable has a slab foundation. One comparable has central air conditioning. Two comparables each have a 1-car or a 4-car garage. The comparables have improvement assessments ranging from \$8,516 to \$9,511 or from \$3.91 to \$5.01 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced to \$11,971 or \$4.80 per square foot of gross building area and the improvement assessment for Improvement #2 be reduced to \$10,320 or \$4.10, based on 2,520 square foot of gross building area for this improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,158 with a total improvement assessment of \$48,558 for both improvements. Both parties disclosed that Improvement #1 has an improvement assessment of \$22,400 or \$8.98 per square foot of gross building area and Improvement #2 has an improvement assessment of \$26,158 or \$10.38 per square foot of gross building area.

In support of its contention of the correct assessments, the board of review submitted two separate sets of grid analyses with each set containing information on the same four equity comparables. As each of the two grid analyses consist of the same comparable properties, the Board will describe the comparables once. Each comparable is located in the subject's assessment neighborhood code. The comparables are improved with class 2-11 buildings of masonry exterior construction with either 2,502 or 2,520 square feet of gross building area. The buildings range in age from 113 to 128 years old. Each comparable has a full basement. Comparable #4 has a 1-car garage. The comparables have improvement assessments ranging from \$27,000 to \$30,400 or from \$10.79 to \$12.06 per square foot of gross building area. Based on this evidence, the board of review requested that the improvement assessments for both buildings be confirmed.

Conclusion of Law

The appellant contends assessment inequity for both improvements 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). Based on this record, the Board finds the appellant did not meet this burden of proof and no reduction is warranted for either improvement.

For Improvement #1, the parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #4 due to substantial differences from Improvement #1 in gross building size and/or the presence of a garage amenity, which this improvement lacks. Further, the appellant's comparable #2 lacks a basement foundation, which is a feature of Improvement #1.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #3 which are overall more similar to Improvement #1 in location, class, age, gross building size, and other features. These comparables have improvement assessments of \$27,000 and \$29,000 or \$10.79 and \$11.51 per square foot of gross building area. The improvement assessment for Improvement #1 of \$22,400 or \$8.98 per square foot of gross building area falls below the two most similar comparables in this record. After considering appropriate adjustments to the best comparables for differences from this improvement, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in the assessment is not justified.

For Improvement #2, the parties submitted nine equity comparables for the Board's consideration. The gives less weight to the appellant's comparables and board of review comparable #4 due to substantial differences from Improvement #2 in gross building size and/or the presence of a garage amenity, which this improvement lacks. Further, the appellant's comparable #2 lacks a basement foundation, which is a feature of Improvement #2.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #3 which are overall more similar to Improvement #2 in location, class, age, gross building size, and other features. These comparables have improvement assessments of \$27,000 and \$29,000 or \$10.79 and \$11.51 per square foot of gross building area. The improvement assessment for Improvement #2 of \$26,158 or \$10.38 per square foot of gross building area falls below the two most similar comparables in this record. After considering appropriate adjustments to the best comparables for differences from this improvement, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #2 was inequitably assessed and a reduction in the 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: _____

June 17, 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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