FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lorraine Donnell
DOCKET NO.: 21-41680.001-R-1
PARCEL NO.: 17-34-305-001-0000

The parties of record before the Property Tax Appeal Board are Lorraine Donnell, 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:	$31,801
IMPR.:	$96,513
TOTAL:	$128,314

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 3-story dwelling of masonry exterior construction with 6,360 square feet of living area and is approximately 133 years old. Features include a full basement and four full bathrooms. Improvement #2 is a 2-story dwelling with 3,042 square feet of living area and is approximately 133 years old. Features include a slab foundation, four full bathrooms, and a 3-car garage. The subject property has a 9,086 square foot site and is located in Chicago, South Chicago Township, Cook County. Improvement #1 and Improvement #2 are classified as class 2-09 and 2-06 properties, respectively, 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, 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 for Improvement #1, the appellant submitted a grid analysis with information on four equity comparables, one of which is located in the subject's assessment neighborhood code. 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 analysis. The comparables are improved with 3-story, class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,133 to 7,512 square feet of living area. The buildings range in age from 14 to 146 years old. Each comparable has a full basement with finished area and from three to six full bathrooms. One comparable has central air conditioning. Two comparables each have two fireplaces. Three comparables each have a 2-car or a 4-car garage. The comparables have improvement assessments ranging from $33,562 to $47,823 or from $5.70 to $9.32 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced to $47,000 or $7.39 per square foot of living area.

In support of the argument for Improvement #2, the appellant submitted two grid analyses with information on five equity comparables, one of which is located in the subject's assessment neighborhood code. The Board finds comparable #5 is the same property as the appellant's comparable #4 and that these four comparables were used for Improvement #1. However, the appellant's brief references five different comparables used by the appellant in support of the reduction request for Improvement #2. Each of these comparables is located in the same assessment neighborhood code as the subject and property characteristic printouts submitted by the appellant were used to glean the necessary data required by the Board to make a meaningful analysis. The comparables are improved with 2-story or 3-story, class 2-06 dwellings of masonry exterior construction ranging in size from 2,815 to 3,136 square feet of living area. The dwellings range in age from 134 to 144 years old. The comparables each have a full basement with finished area and three full bathrooms, with one comparable having an additional half bathroom. The comparables have improvement assessments ranging from $16,667 to $21,584 or from $5.92 to $7.25 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for Improvement #2 be reduced to $19,134 or $6.29 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 $128,314 with a total improvement assessment of $96,513 for both improvements. The board of review disclosed that Improvement #1 has an improvement assessment of $66,055 or $10.39 per square foot of living area and Improvement #2 has an improvement assessment of $30,458 or $10.01 per square foot of living area.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables, one of which is located in the same assessment neighborhood code as the subject. The comparables are improved with 3-story, class 2-09 dwellings of masonry or frame and masonry exterior construction ranging in size from 5,680 to 5,889 square feet of living area. The buildings range in age from 13 to 153 years old. Three comparables each have a full basement with finished area and one comparable has a crawl space foundation. Three comparables each have central air conditioning and either a 3-car or 4-

car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from $61,000 to $67,252 or from $10.39 to $11.42 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In support of its contention of the correct assessment for Improvement #2, the board of review submitted information on four suggested equity comparables which are located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story, class 2-06 dwellings of masonry exterior construction ranging in size from 2,958 to 3,219 square feet of living area. The buildings range in age from 131 to 138 years old. Each comparable has a full basement and two full bathrooms, with three comparables each having an additional half bathroom. Two comparables each have central air conditioning and two comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $29,812 to $39,829 or from $10.08 to $13.18 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment 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 eight equity comparables for the Board's consideration. The appellant's comparables #1, #2, and #3 as well as board of review comparables #2, #3, and #4 were accorded diminished weight as they each have a garage amenity, unlike the subject, as well as presenting additional differences from the subject in location, age, and/or foundation type.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparable #4 as well as board of review comparable #1 which are overall more similar to the subject in location, design/class, and age. However, these two comparables have varying degrees of similarity to the subject in dwelling size, basement amenity, and bathroom count suggesting adjustments are needed for these differences to make these properties more equivalent to the subject. These two comparables have improvement assessments of $47,823 and $61,070 or $9.32 to $10.39 per square foot of living area. The subject's improvement assessment of $66,055 or $10.39 per square foot of living area falls above the two best comparables on an overall improvement assessment basis but matches board of review comparable #1 at $10.39 per square foot of living area. However, the subject's higher overall improvement assessment appears logical given the subject's larger dwelling size and bathroom count relative to the two best comparables. After considering appropriate adjustments to the two best comparables for differences from the subject, 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 appellant's comparables as well as board of review comparables #1 and #4 were accorded diminished weight as they each lack a garage, which the subject features, as well as presenting additional differences from the subject in design, foundation type, and/or bathroom count.

The Board finds the best evidence of assessment equity for Improvement #2 to be board of review comparables #2 and #3 which are similar to the subject in location, age, dwelling size, and garage amenity. However, these two comparables have varying degrees of similarity to the subject in bathroom count and other features suggesting adjustments are needed for these differences to make these properties more equivalent to the subject. The two best comparables have improvement assessments of $36,454 and $39,829 or $11.32 and $13.18 per square foot of living area. The subject's improvement assessment of $30,458 or $10.01 per square foot of living area falls below the two best comparables in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #2 was inequitably assessed and a reduction in its 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: ________________ ________________

C E R T I F I C A T I O N

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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