



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

APPELLANT: Jay Faust  
DOCKET NO.: 21-41767.001-R-1  
PARCEL NO.: 17-29-422-067-0000

The parties of record before the Property Tax Appeal Board are Jay Faust, 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:** \$10,800  
**IMPR.:** \$26,724  
**TOTAL:** \$37,524

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 3-story, multi-family building of masonry exterior construction with 2,754 square feet of gross building area. The building is approximately 108 years old. Features include a full basement, three bathrooms, and a 2-car garage. The property has a 2,700 square foot site and is located in Chicago, South 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 comparables with the same assessment neighborhood code as the subject<sup>1</sup> but did not disclose the

---

<sup>1</sup> The appellant submitted copies of property characteristic sheets from the Cook County Assessor's Office for the comparables from which descriptive information was verified, added, or corrected by the Board.

proximity of the comparables to the subject. The comparables are improved with 1-story or 2-story, class 2-11 multi-family buildings of frame or frame and masonry exterior construction ranging in size from 2,557 to 2,884 square feet of gross building area. The buildings are either 130 or 140 years old. Each comparable has a full basement finished with a recreation room and from one to four bathrooms. One comparable has central air conditioning. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$12,810 to \$16,213 or from \$4.44 to \$6.26 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$16,604 or \$6.03 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 \$37,524. The subject property has an improvement assessment of \$26,724 or \$9.70 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information with the same assessment neighborhood code as the subject. The comparables are located on the same tax block as the subject property or ¼ of a mile from the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,640 to 2,729 square feet of gross building area. The buildings range in age from 92 to 128 years old. Two comparables each have a full basement, one of which is finished with an apartment, one comparable has a slab foundation, and one comparable has a crawl space foundation. One comparable has central air conditioning. One comparable has one fireplace. Each comparable has from two to four full bathrooms and a 2-car garage. Comparable #3 has two half bathrooms. The comparables have improvement assessments ranging from \$27,000 to \$29,937 or from \$10.23 to \$10.97 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 nine suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, gross building size, and garage amenity with varying degrees of similarity in other features suggesting appropriate adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$27,000 to \$29,937 or from \$10.23 to \$10.97 per square foot of gross building area. The subject's improvement assessment of \$26,724 or \$9.70 per square foot of gross building area falls below the range established by the best comparables in this record. The parties' remaining comparables were accorded diminished

weight due to disparities from the subject in location<sup>2</sup> and/or garage amenity. 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 was inequitably assessed and a reduction in the subject's assessment is not justified.

---

<sup>2</sup> The property index numbers for four of the appellant's comparables indicate they are located in a different subarea than the subject.

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

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

APPELLANT

Jay Faust, by attorney:  
Ciarra Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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