



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

APPELLANT: Andrea Ginsburg
DOCKET NO.: 21-41789.001-R-1
PARCEL NO.: 14-33-309-027-0000

The parties of record before the Property Tax Appeal Board are Andrea Ginsburg, the appellant, by attorney Ciarra J. 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: \$35,700
IMPR.: \$113,119
TOTAL: \$148,819

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 is improved with two dwellings.¹ Dwelling #1 is a 2-story home of masonry exterior construction with 2,264 square feet of living area. This dwelling is approximately 133 years old and features a basement with finished area.² Dwelling #2 is a 2-story home of masonry exterior construction with 441 square feet of living area. This dwelling is approximately 133 years old and features a slab foundation and a 2-car garage. The property has a 2,856 square foot site and is located in Chicago, North Chicago Township, Cook County. Dwelling #1 is classified as a class 2-06 property and Dwelling #2 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant did not disclose the subject has two dwellings. Information regarding the two improvements is found in the board of review's evidence.

² The Board finds the best evidence of basement finish is found in the board of review's evidence which contains more descriptive data regarding the subject's improvements than the appellant's evidence.

The appellant contends assessment inequity regarding Dwelling #1 only as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-06 homes of frame, stucco, or frame and masonry exterior construction ranging in size from 2,262 to 2,400 square feet of living area. The dwellings range in age from 130 to 141 years old. Each home has a basement, three of which have finished area. Four comparables have central air conditioning, three comparables have one or two fireplaces, and four comparables have from a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$62,000 to \$70,800 or from \$25.83 to \$30.20 per square foot of living area. The appellant disclosed in the appeal petition that Dwelling #1 has an improvement assessment of \$90,000 or \$39.75 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's total improvement assessment to \$99,482 or a reduction in Dwelling #1's improvement assessment to \$76,363.³

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,819. The subject property has a total improvement assessment of \$113,119 or \$41.82 per square foot of total living area based on a total combined dwelling size of 2,705 square feet. The board of review disclosed in its grid analysis that Dwelling #1 has an improvement assessment of \$90,000 or \$39.75 per square foot of living area.

In support of its contention of the correct assessment for Dwelling #1, the board of review submitted information on four equity comparables that are located within the same assessment neighborhood code as the subject. These comparables are improved with 2-story homes of masonry, frame, or frame and masonry exterior construction ranging in size from 2,278 to 2,528 square feet of living area. The dwellings range in age from 133 to 162 years old. Each home has a basement, one of which has finished area, and one or three fireplaces. Three comparables have central air conditioning and three comparables have a 2-car garage. These comparables have improvement assessments ranging from \$98,790 to \$134,100 or from \$42.88 to \$53.05 per square foot of living area.

The board of review also submitted one comparable for Dwelling #2 that is located within the same assessment neighborhood code as the subject and has varying degrees of similarity to the subject in features. This comparable has an improvement assessment of \$37,300 or \$76.28 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.Ad.Code §1910.63(e). Proof of unequal

³ Based on the total improvement assessment of \$113,119 and Dwelling #1's improvement assessment of \$90,000, the Board calculates Dwelling #2 to have an improvement assessment of \$23,119. Thus, the appellant's requested total improvement assessment of \$99,482 includes a requested reduction in Dwelling #1's improvement assessment to \$76,363 (\$99,482 - \$23,119).

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.Adm.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 nine equity comparables for Dwelling #1. The Board gave less weight to the board of review's comparables #1, #2, and #4, due to substantial differences from Dwelling #1 in design, dwelling size, and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #3, which are more similar to the subject in dwelling size, age, location, and some features, although five comparables have central air conditioning unlike the subject, two comparables lack finished basement area that is a feature of the subject, and five comparables each have a garage unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$62,000 to \$111,705 or from \$25.83 to \$49.04 per square foot of living area. Dwelling #1 has an improvement assessment of \$90,000 or \$39.75 per square foot of living area which falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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.



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: _____

April 15, 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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