



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

APPELLANT: Tom Koltun  
DOCKET NO.: 21-42295.001-R-1  
PARCEL NO.: 14-33-308-035-0000

The parties of record before the Property Tax Appeal Board are Tom Koltun, 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:** \$53,550  
**IMPR.:** \$235,913  
**TOTAL:** \$289,463

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. Improvement #1 is a 3-story dwelling of frame and masonry exterior construction with 4,248 square feet of living area. The dwelling is approximately 124 years old. Features of the home include a full basement with finished area, central air conditioning, and three fireplaces. Improvement #1 is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is a 2-story coach house of masonry exterior construction with 592 square feet of living area. The dwelling is 107 years old and has a concrete slab foundation and a 2-car garage. Improvement #2 is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The property has a 4,284 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument as it pertains to Improvement #1, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-06 dwellings of masonry exterior construction ranging in size from 3,834 to 4,189 square feet of living area. The homes are 102 to 141 years old. Each dwelling has central air conditioning and a basement, four of which have finished area. Four comparables each have either one or two fireplaces and four comparables each have either a 2-car or 3-car garage. The comparables have improvement assessments ranging from \$93,124 to \$155,043 or from \$22.23 to \$38.41 per square foot of living area.

As it pertains to Improvement #2, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story class 2-05 dwellings of frame or masonry exterior construction ranging in size from 643 to 1,160 square feet of living area. The homes are 120 to 143 years old. Each dwelling has a basement with finished area. One comparable has a fireplace and four comparables each have either a 2-car or 2.5-car garage. The comparables have improvement assessments ranging from \$23,662 to \$49,498 or from \$36.80 to \$47.50 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$173,676 or \$35.88 per square foot of total living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,463. Improvement #1 has an improvement assessment of \$194,473 or \$45.78 per square foot of living area. Improvement #2 has an improvement assessment of \$41,440 or \$70.00 per square foot of living area.

In support of its contention of the correct assessment as it relates to Improvement #1, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of 2-story or 3-story dwellings of masonry or stucco exterior construction ranging in size from 4,137 to 4,491 square feet of living area. The homes are 128 to 138 years old. Two dwellings have central air conditioning and three comparables each have two or three fireplaces. One comparable has a concrete slab foundation and three comparables each have a basement, one of which has finished area. Two comparables each have either a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$222,988 to \$259,759 or from \$51.42 to \$57.84 per square foot of living area.

As it relates to Improvement #2, the board of review submitted information on one equity comparable located within the subject's assessment neighborhood. This comparable is a 101-year-old masonry dwelling with 489 square feet of living area. Features include a concrete slab foundation and a 2-car garage.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Regarding Improvement #1, the parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2, which differs from the subject in foundation.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which have varying degrees of similarity to the subject. These comparables have improvement assessments that range from \$93,124 to \$259,759 or from \$22.23 to \$57.84 per square foot of living area. The subject's improvement assessment of \$194,473 or \$45.78 per square foot of living area falls within the range established by the best comparables in this record.

Regarding Improvement #2, the parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 through #5, which differ from the subject in dwelling size and/or lack a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the comparable submitted by the board of review, which are similar to the subject in age, dwelling size, and some features. These two best comparables have improvement assessments of \$23,662 and \$37,300 or \$36.80 and \$76.28 per square foot of living area. The subject's improvement assessment of \$41,440 or \$70.00 per square foot of living area is above these two best comparables overall and is bracketed by the best comparables in this record on a per-square-foot basis.

Based on this record and after considering 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

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