



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

APPELLANT: Joseph Martin
DOCKET NO.: 21-50169.001-R-1
PARCEL NO.: 13-26-202-022-0000

The parties of record before the Property Tax Appeal Board are Joseph Martin, the appellant(s), by attorney Edwin M. Wittenstein, of Worssek & Vihon LLP 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 **A Reduction** 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: \$11,028
IMPR.: \$41,172
TOTAL: \$52,200

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 three-story multi-unit dwelling of masonry construction. The dwelling is approximately 94 years old. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 3,150 square foot site and is located in Chicago, Jefferson 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 as the basis of the appeal. In support of this argument the appellant submitted information on eight class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within the same neighborhood code as the subject but for which the appellant did not provide proximity to the subject. The improvements ranged: in age from 97 to 115 years; in size from 5,085 to 6,336 square feet of living area; and in improvements assessment from \$8.69 to \$9.82 per square foot of

living area. In addition, the appellant asserts the subject contains 4,500 square feet of living area and that the county included the below grade first floor as square footage when assessing the subject. In support of this, the appellant included a plat of survey and black and white photographs of the first-floor windows from both the interior and exterior. The appellant argues the interior photos show that the first floor is below grade. Appellant disclosed that this is not an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,960. The subject property has an improvement assessment of \$66,932. In support of its contention of the correct assessment the board of review submitted information on four class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within the same neighborhood code and the same subarea as the subject but for which the board of review did not provide proximity to the subject. The improvements ranged: in age from 81 to 111 years; in size from 5,418 to 5,763 square feet of living area; and in improvement assessment from \$13.71 to \$21.37 per square foot of living area. The board of review listed the subject as containing 5,527 sq ft with no further explanation. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As to the subject's size, the Board finds the appellant submitted sufficient evidence to show that the county had incorrectly listed the subject's square footage. The Board finds the subject improvement contains 4,500 square feet of living area which reflects an improvement assessment of \$14.87 per square foot of building area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted twelve equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review's comparables #2 and #3. Appellant's comparables #2 and #3 were larger in square feet of living area than the subject but were similar to the subject in age, full basement, and central air conditioning. These comparables had either one full bathroom more than the subject or one full bathroom fewer than the subject. One of these comparables had a two-car garage like the subject while the other had a three-car garage. Board of review's comparable #2 and #3 were larger in square feet of living area than the subject but were similar to the subject in age and full basement. One of these comparables had the same number of bathrooms as the subject while the other had one full bathroom fewer. One of these comparables had central air conditioning like the subject while the other did not. One of these

comparables had a two-car garage like the subject while the other had a four-car garage. These comparable properties were similar to the subject and had improvement assessments that ranged from \$8.93 to \$13.96 per square foot of living area. The subject's improvement assessment of \$14.87 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

March 17, 2026



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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