



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

APPELLANT: Michael Greif  
DOCKET NO.: 21-50245.001-R-1  
PARCEL NO.: 13-21-115-016-0000

The parties of record before the Property Tax Appeal Board are Michael Greif, the appellant, by attorney Noah 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:** \$10,500  
**IMPR.:** \$25,092  
**TOTAL:** \$35,592

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 1.5-story dwelling of masonry construction with 1,845 square feet of living area which is approximately 103 years old.<sup>1</sup> Features of the home include one bathroom, a full basement with a recreation room, central air conditioning, and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property<sup>2</sup> 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

---

<sup>1</sup> Some descriptive information was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> One-story residence, any age, with living area of 1,801 square feet and over.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-04 dwellings of frame or masonry construction ranging in size from 1,870 to 2,007 square feet of living area and ranging in age from 97 to 108 years old. Each comparable has a basement finished with either an apartment or a recreation room<sup>3</sup> and an attic with a finished living area. Four comparables have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$11,450 to \$12,594 or from \$5.96 to \$6.28 per square foot of living area. The appellant also submitted a brief along with the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,592. The subject property has an improvement assessment of \$25,092 or \$13.60 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .25 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story or 1.5-story class 2-04 dwellings of masonry, frame, or frame and masonry construction ranging in size from 1,825 to 1,971 square feet of living area and ranging in age from 95 to 102 years old. Each comparable features a full basement, one with formal recreation room. Each comparable also has central air conditioning and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$25,450 to \$28,416 or from \$13.66 to \$14.54 per square foot of living area. Based on this evidence, the board of review argued that the subject's improvement is equitably assessed.

### **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.

The parties submitted a total of nine equity comparables for consideration before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables which all lack central air conditioning that is a feature of the subject dwelling, and all have an attic with a finished living area which the subject dwelling lacks. The Board finds the comparables submitted by the board of review to be most similar to the subject in location, design/class, dwelling size, age, and some features. However, board of review comparables #1, #2, and #4 each have an unfinished basement, dissimilar to the subject's finished basement, suggesting that upward adjustments are needed to these comparables to make them more equivalent to the subject. The

---

<sup>3</sup> Although the appellant's grid disclosed that the foundations of the comparable dwellings are "unknown," the property information sheets submitted by the appellant disclosed that each comparable has a full basement finished with either an apartment or a recreation room.

most similar comparables in the record have improvement assessments ranging from \$25,450 to \$28,416 or from \$13.66 to \$14.54 per square foot of living area. The subject's improvement assessment of \$25,092 or \$13.60 per square foot of living area is below the range established by the most similar comparables in this record.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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:

February 18, 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

Michael Greif, by attorney:  
Noah J. 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