



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

APPELLANT: Marius Pop
DOCKET NO.: 21-50274.001-R-1 through 21-50274.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marius Pop, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-50274.001-R-1	10-33-208-013-0000	4,092	10,697	\$14,789
21-50274.002-R-1	10-33-208-014-0000	4,092	10,697	\$14,789

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 parcels improved with a 1-story dwelling of masonry exterior construction with 1,617 square feet of living area. The dwelling is approximately 62 years old. Features include a full unfinished basement,¹ central air conditioning and one fireplace. The property is located in Skokie, Niles Township, Cook County and is classified as a class 2-03 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 comparables²

¹ The board of review disclosed the subject property has a full unfinished basement, which was unrefuted by the appellant.

² Some of the descriptive property characteristics regarding the comparables not found in the appellant's grid analyses were drawn from the property information sheets provided by the appellant.

that are located in the same assessment neighborhood code as the subject property. The comparables consist of class 2-03, 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,620 to 1,765 square feet of living area. The dwellings are from 63 to 118 years old. Each comparable has a full basement, four of which have finished area, and either a 1-car or 2-car garage. Four comparables each have central air conditioning, and two comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$8,356 to \$10,585 or from \$5.16 to \$6.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$8,570 or \$5.30 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2021 assessment year which disclosed the subject's parcels have a combined total assessment of \$29,578. The "Addendum to Petition" reflects the subject property has a combined improvement assessment of \$21,394 or \$13.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel under appeal. The board of review noted the "SUBJECT IS PRORATED @ \$13.24." In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located in the same assessment neighborhood code as the subject and within the subject's same block or ¼ of a mile from the subject. The comparables consist of class 2-03, 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,619 to 1,761 square feet of living area. The dwellings are 64 or 79 years old. Each comparable has a partial or a full basement, one of which has finished area, and either a 1-car or a 2-car garage. Two comparables each have central air conditioning, and two comparables each have one fireplace. The comparables have improvement assessments ranging from \$23,310 to \$33,254 or from \$13.55 to \$19.97 per square foot of living area. Based on this evidence, the board of review requested that 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 equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #4 which are relatively similar to the subject in location, age, dwelling size, and have an unfinished basement but still have varying degrees of similarity in other features. These two comparables have improvement assessments of \$23,310 and \$25,736 or \$14.40 and \$14.82 per square foot of living area. The subject's combined improvement assessment of \$21,394 or \$13.23 per square foot of living area falls below the two best comparables in this record, which is logical given the subject lacks a garage, unlike these two comparables. The Board gives less

weight to the appellant's comparables and the board of review comparables #1 and #3 which are less similar to the subject in age and/or basement finish. After considering adjustments to the two best comparables for differences when compared to the subject property, 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: _____

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

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