



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

APPELLANT: Marcia Dallenbach  
DOCKET NO.: 21-50300.001-R-1  
PARCEL NO.: 13-24-130-026-0000

The parties of record before the Property Tax Appeal Board are Marcia Dallenbach, the appellant, by attorney Dora Cornelio, 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:** \$18,753  
**IMPR.:** \$29,849  
**TOTAL:** \$48,602

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-story dwelling of masonry construction with 1,171 square feet of living area which is approximately 94 years old. Features of the home include one bathroom, a full unfinished basement, and a 2-car garage.<sup>1</sup> 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 2-03 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 comparables located within the same assessment neighborhood code as the subject property. The

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<sup>1</sup> Some descriptive information such as the subject's unfinished basement 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 1,000 to 1,800 square feet of living area.

comparables consist of 1-story class 2-03 dwellings of frame or masonry construction ranging in size from 1,064 to 1,248 square feet of living area and ranging in age from 61 to 128 years old. Three comparables have a basement finished with either an apartment or a recreation room,<sup>3</sup> one comparable has a concrete slab foundation and a finished attic, and one comparable has an undisclosed foundation. Four comparables have a 1-car, a 1.5-car, or a 2-car garage. The comparables have improvement assessments that range from \$14,375 to \$17,212 or from \$12.93 to \$13.79 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 four comparable properties. 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 \$48,602. The subject property has an improvement assessment of \$29,849 or \$25.49 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 2-03 dwellings of masonry or frame construction ranging in size from 1,084 to 1,270 square feet of living area and either 94 or 98 years old. Each comparable features either one or two full baths, a full basement (one with a formal recreation room), and a 2-car or a 2.5-car garage. One dwelling has a fireplace. The comparables have improvement assessments that range from \$25,500 to \$31,417 or from \$20.08 to \$26.98 per square foot of living area.

### **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 with varying degrees of similarity to the subject. The Board gives less weight to appellant's comparables #1 and #2 due to their dissimilar foundation type relative to the subject, and lack of a garage, a feature of the subject, respectively. The Board also gives less weight to appellant's comparables #3, #4, and #5, along with board of review comparable #1 which all have finished basements, dissimilar from the subject's unfinished basement. The Board finds the best evidence of equity in assessment to be board of review comparables #2, #3, and #4 which are most similar to the subject dwelling in location, design/class, dwelling size, age, unfinished basements, and some features. The most similar comparables in the record have improvement assessments of either \$25,500 or \$29,250 or from

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<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 three comparable have a full basement finished with either an apartment or a recreation room.

\$20.08 to \$26.98 per square foot of living area. The subject's improvement assessment of \$29,849 or \$25.49 per square foot of living area is slightly above the best comparables in terms of overall improvement assessment, and within the range established by the most similar comparables in this record on a per square foot of living area basis.

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

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