



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

APPELLANT: Edward Horak  
DOCKET NO.: 21-50303.001-R-1  
PARCEL NO.: 12-11-113-005-0000

The parties of record before the Property Tax Appeal Board are Edward Horak, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:** \$11,196  
**IMPR.:** \$63,804  
**TOTAL:** \$75,000

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 3-story, multi-unit apartment building of masonry construction with 6,351 square feet of gross building area which is approximately 53 years old.<sup>1</sup> Features of the building include full unfinished basement, and a 2-car garage. The property has a 5,598 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

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

<sup>2</sup> Apartment building with 2 to 6 units, any age.

comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 6-unit class 2-11 apartment buildings of masonry construction each containing 6,570 square feet of gross building area and ranging in age from 50 to 52 years old. The comparables each feature a concrete slab foundation and one comparable has a 2.5-car garage. The comparables have improvement assessments of either \$57,881 or \$58,775 or either \$8.81 or \$8.95 per square foot of gross building area. The appellant also submitted a brief along with property information sheets for each comparable property extracted from the Cook County Assessor's database. Based on this evidence, the appellant requested a reduction in 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 \$75,000. The subject has an improvement assessment of \$63,804 or \$10.05 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the "same block" and the same assessment neighborhood code as the subject property. The comparables consist of 3-story, multi-unit, class 2-11 apartment buildings of masonry construction containing either 6,288 or 6,351 square feet of gross building area and ranging in age from 51 to 53 years old. Each comparable features a full unfinished basement and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$63,800 to \$64,804 or either \$10.15 or \$10.20 per square foot of gross building 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 in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on their concrete slab foundations, unlike the subject's basement foundation. The Board finds the best evidence of equity in assessment to be board of review comparables which are most similar to the subject in unfinished basement foundations, as well as being similar in location, design/class, age, gross building area, and garage size. The most similar comparables in the record have improvement assessments ranging from \$63,800 to \$64,804 or either \$10.15 or \$10.20 per square foot of gross building area. The subject's improvement assessment of \$63,804 or \$10.05 per square foot of gross building area falls below the range established by the best comparables in this record on a per square foot of gross building area basis and within the low end of the range in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the subject's improvement is not 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

Edward Horak, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602