FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tim Klein
DOCKET NO.: 21-50340.001-R-1
PARCEL NO.: 09-36-226-039-0000

The parties of record before the Property Tax Appeal Board are Tim Klein, 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:	$14,700
IMPR.:	$38,089
TOTAL:	$52,789

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 a 2-story dwelling of frame exterior construction with 1,858 square feet of living area. The dwelling is approximately 112 years old. Features of the home include an unfinished basement, two full and one-half bathrooms, central air conditioning and one fireplace. The property has an approximately 7,350 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 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 a grid analysis and parcel search details for a purported five comparable properties. Appellant comparable #2 is a duplicate of comparable #1 which shall not be analyzed or discussed further. The four comparables are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-05 dwellings of masonry or frame exterior construction ranging in size from 1,681 to 1,818 square feet of living area. The homes range in age from 83 to 129 years old. Each comparable has a basement, two of which have finished area. Each property has one or two full bathrooms and one comparable also has a half bathroom. One dwelling has central air conditioning and a fireplace. Three properties have a 1-car or a 1.5-car garage. The comparables have improvement assessments ranging from $18,500 to $23,102 or from $10.18 to $13.04 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to $21,441 or $11.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $52,789. The subject property has an improvement assessment of $38,089 or $20.50 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 in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-05 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,787 to 1,933 square feet of living area. The homes range in age from 84 to 113 years old. Each comparable has an unfinished basement and a 2-car or a 3-car garage. One dwelling has central air conditioning and three homes each have one fireplace. The comparables have improvement assessments ranging from $37,250 to $40,400 or from $20.66 to $20.90 per square foot of living area. Based on this evidence, the board of review requested 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 eight equity comparables for the Board’s consideration, as one comparable was submitted twice. The Board gives less weight to appellant comparables #1 and #5 along with board of review comparables #3 and #4 which are substantially different from the subject in age.

The Board finds the best evidence of assessment equity to be appellant comparables #3 and #4 as well as board of review comparables #1 and #2 which are more similar to the subject in location, age, design and dwelling size. However, these properties have varying degrees of similarity to the subject in garage capacity, bathroom count and/or central air conditioning when compared to the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from $19,400 to $39,109 or from $11.54 to $20.82 per square foot of living area. The subject's improvement assessment of $38,089 or $20.50 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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: __________ __________

C E R T I F I C A T I O N

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: January 21, 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

Tim Klein, 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