



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

APPELLANT: Eric Emery
DOCKET NO.: 21-50382.001-R-1
PARCEL NO.: 14-31-201-020-0000

The parties of record before the Property Tax Appeal Board are Eric Emery, 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: \$46,875
IMPR.: \$117,120
TOTAL: \$163,995

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 three-story mixed use commercial and residential building of masonry exterior construction with 8,000 square feet of gross building area and which is approximately 123 years old. Features include a partial unfinished basement, 4½ bathrooms, and central air conditioning. The property has a 3,750 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, where comparable #3 is located in the same neighborhood code as the subject. The comparables consist of class 2-12 buildings of masonry exterior construction which range in age from 87 to 130 years old. The buildings range in size from 6,656 to 8,530 square feet of gross

building area and have full or partial basements, with no information on basement finish, if any. Features include 4, 5 or 12 bathrooms and comparable #1 has central air conditioning. Comparable #2 has a 1.5-car garage. The comparables have improvement assessments ranging from \$81,170 to \$102,500 or from \$9.52 to \$13.24 per square foot of gross building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$97,680 or \$12.21 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,995. The subject property has an improvement assessment of \$117,120 or \$14.64 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on three properties, however, comparable #1 is a duplicate of the subject property which will not be examined further herein. The two equity comparables identified as #2 and #3 are each located in the same neighborhood code as the subject and in the same block and street as the subject. As part of the submission, the Cook County Board of Review wrote "few large matching [building square foot] size comps in subject[']s area." From the grid analysis, the two comparables consist of class 2-12 three-story buildings of masonry exterior construction which are 121 and 130 years old, respectively. The buildings contain 6,160 and 5,700 square feet of gross building area and each has a full unfinished basement. Features include 4½ and 5½ bathrooms and comparable #3 has central air conditioning. These two comparables have improvement assessments of \$111,091 and \$117,375 or of \$18.03 and \$20.59 per square foot of gross building area, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the building sizes of board of review comparables #2 and #3 in comparison to the 8,000 square foot subject.

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 six suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2, due to newer ages of 87 and 91 years old as compared to the 123 years old subject. In addition, appellant's comparable #1 has 12 bathrooms, significantly more than the subject's 4½ bathrooms.

On this limited record, the Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparables #2 and #3, which are each relatively similar to the subject in age, foundation type and some features. Three of these comparables necessitate upward adjustments for their lack of central air conditioning which is a feature of the subject. Furthermore, as reported by the board of review and not refuted by the appellant, there are few buildings of similar size to the subject in the immediate neighborhood. Thus, the Board has analyzed the most similar buildings in the record despite that these structures range in size from 5,700 to 6,840 square feet of gross building area when compared to the 8,000 square foot subject, indicating that adjustments are necessary to each of these properties to make them more equivalent to the subject. These best comparables have improvement assessments ranging from \$88,094 to \$117,375 or from \$13.13 to \$20.59 per square foot of gross building area. The subject's improvement assessment of \$117,120 or \$14.64 per square foot of gross building area falls within the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of gross building area basis. Once adjustments for differences are considered, the Board finds this range to be logical given the subject's age and significantly larger building size when compared to the best properties in the record. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record 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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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

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