



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

APPELLANT: Ann Ball  
DOCKET NO.: 21-50398.001-R-1  
PARCEL NO.: 13-04-209-042-0000

The parties of record before the Property Tax Appeal Board are Ann Ball, the appellant, by attorney Ciarra 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:** \$14,962  
**IMPR.:** \$54,250  
**TOTAL:** \$69,212

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 two-story dwelling of masonry exterior construction with 3,116 square feet of living area and is approximately 81 years old. Features include a full unfinished basement, 3 bathrooms, central air conditioning, and a one-car garage. The property has a 5,000 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 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 five equity comparables<sup>1</sup> along with property characteristics sheets for each property which are located in the same neighborhood code as the subject. The comparables consist of class 2-06 two-story

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<sup>1</sup> For ease of reference, the Board has renumbered the last comparable presented as comparable #5.

dwelling of frame or masonry exterior construction based on the attached characteristics sheets. The homes range in age from 71 to 80 years old and range in size from 2,816 to 3,298 square feet of living area. Despite the grid analysis reporting both basement and finish are "unknown," the underlying data sheets depict each dwelling has a full basement, with finished area. Each dwelling has 2 or 3 bathrooms. Two comparables have central air conditioning and one or two fireplaces. Four comparables have one-car or two-car garages. The comparables have improvement assessments ranging from \$16,173 to \$25,020 or from \$5.21 to \$7.59 per square foot of gross building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$21,469 or \$6.89 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 \$69,212. The subject property has an improvement assessment of \$54,250 or \$17.41 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 neighborhood code. The comparables consist of class 2-06, two-story dwellings of frame, masonry or frame and masonry exterior construction that range in age from 69 to 84 years old. The homes range in size from 3,036 to 3,424 square feet of living area. Three comparables have full or partial basements, two with finished area and comparable #4 has a concrete slab foundation. Each dwelling has 2½ or 3 bathrooms. The dwellings have central air conditioning, one or two fireplaces, and three comparables have two-car garages. The comparables have improvement assessments ranging from \$55,150 to \$63,150 or from \$17.56 to \$18.44 per square foot of living area.

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

### **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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5 and board of review comparable #4 due to the lack a garage amenity for each of these properties as compared to the subject. The Board has given reduced weight to board of review comparable #4, due to its slab foundation as compared to the subject full unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #4 along with board of review comparables #1 and #2, which are each similar to the subject in location, age, design, exterior construction, and/or dwelling size. Five of these comparables necessitate downward adjustments for basement finish when compared to the subject's unfinished basement. Upward adjustments are necessary to appellant's comparables #3 and #4 for lack of air conditioning which is a feature of the subject. Additional adjustments are necessary for the presence of fireplace amenities and/or garage capacity when compared to the subject. These comparables have improvement assessments ranging from \$16,173 to \$63,150 or from \$5.21 to \$18.44 per square foot of living area. The subject's improvement assessment of \$54,250 or \$17.41 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and on a per-square-foot of living area basis, which the Board finds to be logical given the multiple adjustments necessary to the comparables to make them more equivalent to the subject property.

Based on this record and after considering appropriate adjustments to the 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: \_\_\_\_\_

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

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