FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jonathan Boyer
DOCKET NO.: 21-50485.001-R-1
PARCEL NO.: 14-33-305-019-0000

The parties of record before the Property Tax Appeal Board are Jonathan Boyer, 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 ***a reduction*** 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:	$39,687
IMPR.:	$88,356
TOTAL:	$128,043

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 frame and masonry exterior construction with 2,388 square feet of living area. The dwelling is approximately 133 years old. Features of the home include a crawl-space foundation, 2½ bathrooms, central air conditioning, and a two-car garage. The property has a 3,175 square foot site and is located in Chicago, North Chicago 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 eight equity comparables set forth in a grid analysis. The comparables are each located in the same neighborhood code as the subject the subject. The comparables consist of class 2-06 dwellings of frame and masonry exterior construction. The dwellings range in age from 123 to 146 years old and range in size from 2,256 to 2,596 square feet of living area. Five comparable have full or partial basements and no information was provided as to finished basement area, if any, and three comparables have either slab or crawl-space foundations. Features include 1 to 3 bathrooms and six comparables have central air conditioning. Three comparables have one or two fireplaces and six comparables have a one-car or a two-car garage. The comparables have improvement assessments ranging from $59,992 to $85,000 or from $26.22 to $35.86 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of $76,965 or $32.23 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 $139,505. The subject property has an improvement assessment of $99,818 or $41.80 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 and either the subarea or within ¼ of a mile from the subject. The comparables consist of class 2-06 two-story dwellings of frame and masonry exterior construction that are each 133 years old. The homes range in size from 2,278 to 2,870 square feet of living area. Comparable #1 has a crawl-space foundation and three comparables have full or partial basements finished with formal recreation rooms. Features include 2 or 3 full bathrooms and three comparables each have 1 or 2 half-baths. Each dwelling has central air conditioning and a two-car garage. Comparable #2 has a fireplace. The comparables have improvement assessments ranging from $111,705 to $141,935 or from $45.51 to $49.45 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant’s comparables #1, #2 and #7, due to lack of air conditioning and/or garage amenities when compared to the subject property. The Board has given reduced weight to appellant’s comparables #3 and #5 along with the board of review comparables, due to significant differences in dwelling size of approximately 13% and 20% when compared to the subject dwelling and/or differences in foundation type when compared to the subject.

The Board finds the best evidence of assessment equity in the record are appellant’s comparables #4, #6 and #8, which present varying degrees of similarity to the subject property. Each of these comparables are more similar to the subject in foundation type. The dwellings are slightly older than the subject suggesting upward adjustments should be applied for this difference. These comparables have improvement assessments ranging from $80,300 to $83,550 or from $32.29 to $35.86 per square foot of living area. The subject's improvement assessment of $99,818 or $41.80 per square foot of living area is above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. The Board finds that the subject’s assessment is excessive after considering appropriate adjustments to the best comparables.

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 demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 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

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