



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

APPELLANT: Philip Vernau  
DOCKET NO.: 21-50518.001-R-1  
PARCEL NO.: 13-21-316-031-0000

The parties of record before the Property Tax Appeal Board are Philip Vernau, 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:** \$9,375  
**IMPR.:** \$19,906  
**TOTAL:** \$29,281

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 one-story dwelling of masonry exterior construction with 1,225 square feet of living area. The dwelling is approximately 91 years old. Features of the home include a full unfinished basement, 2 bathrooms and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-03 properties that are improved with dwellings of masonry exterior construction ranging in size from 1,208 to 1,224 square feet of living area. The dwellings are from 81 to 101 years old. The comparables each

have a full basement. No data was provided by the appellant concerning finished basement area. Each comparable has 1 bathroom, comparable #4 has a fireplace and eight comparables each have either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$10,664 to \$20,625 or from \$8.71 to \$17.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$17,358 or \$14.17 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 \$40,221. The subject property has an improvement assessment of \$30,846 or \$25.18 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, none of which have the same assessment neighborhood code as the subject. The comparables are class 2-03 properties that are improved with one-story dwellings of masonry exterior construction ranging in size from 1,004 to 1,182 square feet of living area. The dwellings are from 59 to 103 years old. Each comparable has a full basement, three of which have finished area. Two comparables have central air conditioning. Each comparable has either 1, 1½ or 2 bathrooms and a 2-car garage. Comparable #3 has a fireplace. The comparables have improvement assessments that range from \$25,250 to \$34,250 or from \$24.05 to \$28.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparable #3 is 59 years old when compared to the subject's 91-year-old dwelling and all the board of review comparables are located in a different neighborhood code from the subject property.

### **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 thirteen comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #1 which appears to be an outlier due to its considerably lower improvement assessment of \$10,664 or \$8.71 per square foot of living area, when compared to the other comparables in the record. The Board has also given less weight to the appellant's comparable #7 due to its lack of a garage, a feature of the subject and it has central air conditioning, unlike the subject. The Board has given reduced weight to the comparables submitted by the board of review, which differ from the subject in assessment neighborhood code. Additionally, board of review comparables #1 and #4 have central air conditioning, unlike the subject, and board of review comparables #2 and #3 are less similar to the subject in dwelling size and/or age than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #6, #8 and #9, which have the same assessment neighborhood code as the subject and are overall more similar to the subject in dwelling size, age and some features. However, the Board finds these seven comparables each have only one bathroom in contrast to the subject which has two bathrooms and two comparables each have a smaller garage size, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$13,625 to \$20,625 or from \$11.21 to \$17.06 per square foot of living area. The subject's improvement assessment of \$30,846 or \$25.18 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's improvement assessment is warranted.

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

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