



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

APPELLANTS: Amor Kohli & Sonya Seifert  
DOCKET NO.: 21-50519.001-R-1  
PARCEL NO.: 13-35-119-033-0000

The parties of record before the Property Tax Appeal Board are Amor Kohli & Sonya Seifert, the appellants, 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:** \$11,253  
**IMPR.:** \$16,569  
**TOTAL:** \$27,822

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 exterior construction with 1,578 square feet of living area. The dwelling is approximately 119 years old. Features of the home include a full basement and two bathrooms. 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 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-05 properties that are improved with dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 1,592 to 1,663 square feet of living area. The dwellings are from 114 to 131 years old. Five comparables each have a full basement and four comparables each have either a crawl space

or a concrete slab foundation. No data was provided by the appellants concerning finished basement area. Each comparable has one or two bathrooms, 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 \$12,625 to \$17,825 or from \$7.91 to \$10.75 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$14,328 or \$9.08 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 \$40,809. The subject property has an improvement assessment of \$29,556 or \$18.73 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 that have the same assessment neighborhood code as the subject. The comparables are class 2-05 properties that are improved with two-story dwellings of frame exterior construction containing 1,309 or 1,578 square feet of living area. The dwellings are from 119 to 122 years old. Two comparables each have a full basement, one of which has finished area and two comparables each have a concrete slab foundation. Comparable #1 has central air conditioning. Each comparable has one or two bathrooms and either a one-car or a two-car garage. The comparables have improvement assessments that range from \$29,750 to \$44,500 or from \$18.85 to \$34.00 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 taxpayers contend 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 appellants 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 comparables #3, #5, #6 and #7, as well as board of review comparables #3 and #4 due to their lack of a basement foundation, a feature of the subject. The Board has also given less weight to board of review comparable #1 due to its smaller dwelling size with basement finish, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4, #8 and #9, along with board of review comparable #3, which have the same property classification code as the subject and are similar to the subject in location, dwelling size, foundation type and age. However, the Board finds three of these comparables have only one bathroom, whereas the subject has two bathrooms, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, five of the comparables have a garage, unlike the subject, suggesting downward adjustments for this feature would be required to make the comparables more equivalent to the subject. Nevertheless, these

six comparables have improvement assessments ranging from \$12,625 to \$30,750 or from \$7.91 to \$19.49 per square foot of building area. The subject's improvement assessment of \$29,556 or \$18.73 per square foot of building area falls within the range established by the more similar comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's 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: \_\_\_\_\_

February 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

AGENCY

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