



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

APPELLANT: Bart Lowry
DOCKET NO.: 21-50563.001-R-1
PARCEL NO.: 14-32-403-077-0000

The parties of record before the Property Tax Appeal Board are Bart Lowry, 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: \$14,700
IMPR.: \$59,900
TOTAL: \$74,600

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 is improved with a 2-story multi-family dwelling of masonry exterior construction with 2,904 square feet of building area. The building is approximately 133 years old. Features of the building include a concrete slab foundation, a fireplace, and a 2-car garage. The property has a 1,176 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparables with the same assessment neighborhood code as the subject. The comparables consist of class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,814 to 3,306 square feet of building area. The buildings are 103 to 140 years old. Six comparables each have

a full basement, and one comparable has a concrete slab foundation. One comparable has central air conditioning, and two comparables each have 1 or 2 fireplaces. Comparable #7 has a 2-car garage. The comparables have improvement assessments ranging from \$29,576 to \$59,988 or from \$9.89 to \$19.08 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,700 or \$16.77 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,107. The subject property has an improvement assessment of \$62,407 or \$21.49 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables consist of class 2-11, 1.5-story or 2-story multi-family buildings of frame or masonry exterior construction ranging in size from 1,800 to 2,160 square feet of building area. The buildings are 129 to 150 years old. The comparables each have a full basement, one of which has an apartment. Three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$49,788 to \$56,194 or from \$23.05 to \$29.24 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant pointed out the differences of the living area and construction type between the subject property and the board of review's comparables.

Conclusion of Law

The appellant 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 eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is an outlier with its considerably lower improvement assessment relative to the other comparables in the record. The Board has also given less weight to the appellant's comparables #3 and #6 as well as the board of review comparables due to differences from the subject in age or building size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4, #5 and #7. These comparables are overall more similar to the subject in location, age, and building size, but the comparables lack a fireplace and/or a garage, which are features of the subject property. These four comparables have improvement assessments that range from \$47,100 to \$59,988 or from \$16.74 to \$19.08 per square foot of building area. The subject's improvement assessment of \$62,407 or \$21.49 per square foot of building area 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 appellant demonstrated 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: _____

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: _____

April 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bart Lowry, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602