



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

APPELLANT: Laury Cornell  
DOCKET NO.: 21-51044.001-R-1  
PARCEL NO.: 13-13-114-020-0000

The parties of record before the Property Tax Appeal Board are Laury Cornell, the appellant, by Dora Cornelio, attorney-at-law 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 **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:** \$8,640  
**IMPR.:** \$39,453  
**TOTAL:** \$48,093

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 one-story dwelling of masonry construction containing 1,528 square feet of living area. The dwelling is approximately 99 years old. Features of the home include a full unfinished basement, two bathrooms, and a 1-car garage. The property has a 3,600 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 one story residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of one-story, class 2-03 properties, of frame or masonry construction that range in size from 1,449 to 1,667 square feet of living area. The homes range in age from 97 to 118 years old. Each comparable has a full basement finished with four having either a recreation

room or an apartment, and from 1 to 2 bathrooms. Two comparables have central air conditioning, one comparable has a fireplace, and four comparables have either a 1-car or a 2-car garage. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$30,563 to \$43,500 or from \$19.77 to \$27.76 per square foot of living area.

The appellant's submission included a copy of the final decision issued by the board of review disclosing a final total assessment of \$57,047. The appellant indicated on the appeal form and in its brief the subject property has an improvement assessment of \$48,407 or \$31.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$33,998.

The board of review submitted its "Board of Review Notes on Appeal" but misreported the subject's assessment on the form and in its grid analysis. Based on the appellant's submission the subject property has an improvement assessment of \$48,407 or \$31.68 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 composed of class 2-03 properties that are improved with 1-story or 1.5-story dwellings of masonry or frame construction that range in size from 1,423 to 1,563 square feet of living area. The homes range in age from 76 to 101 years old. Each comparable has a full basement with two having finished area. One comparable has central air conditioning and one comparable has a fireplace. The properties have 1, 2 or 2½ bathrooms, and a 1-car, 1.5-car, or a 2-car garage. These properties have the same assessment neighborhood code as the subject and are located within the same block or approximately ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$37,250 to \$41,984 or from \$25.68 to \$28.43 per square foot of living area.

### **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 information on nine equity comparables with the same classification code and neighborhood code as the subject property. The Board gives less weight to board of review comparable due to its 1.5-story design, which differs from the subject's one-story style home. The remaining comparables are improved with one-story dwellings with varying degrees of similarity to the subject in construction and features. These properties have improvement assessments ranging from \$30,563 to \$43,500 or from \$19.77 to \$28.43 per square foot of living area. The subject's improvement assessment of \$48,407 or \$31.68 per square foot of living area falls above the range established by the best comparables in this record. Based on this record 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: 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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