



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

APPELLANT: Adele Lang  
DOCKET NO.: 21-51047.001-R-1  
PARCEL NO.: 13-14-103-033-0000

The parties of record before the Property Tax Appeal Board are Adele Lang, the appellant, by Noah J. Schmidt, 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 **No Change** 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:** \$12,950  
**IMPR.:** \$32,847  
**TOTAL:** \$45,797

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 two-story building of masonry construction containing 3,328 square feet of building area. The building is approximately 91 years old. Features of the property include a full basement with a recreation room, four bathrooms, and a two-car garage.<sup>1</sup> The property has a 4,625 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story buildings of frame,

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<sup>1</sup> The board of review described the subject property as having a full basement with a formal recreation room, which was not refuted by the appellant.

masonry, or frame and masonry construction that range in size from 2,530 to 4,072 square feet of building area. The buildings ranging in age from 100 to 110 years old. Each comparable has a full basement with four being finished with a recreation room, and two, three or four bathrooms. Four comparables have either a 1.5-car or a 2-car garage.<sup>2</sup> These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$18,416 to \$30,542 or from \$7.03 to \$8.00 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$24,960.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,797. The subject property has an improvement assessment of \$32,847 or \$9.87 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with two-story buildings of masonry or frame construction that range in size from 3,048 to 3,224 square feet of building area. The buildings range in age from 99 to 106 years old. Comparable #2 has a slab foundation and the three remaining comparables have a full basement two being finished with either a formal recreation room or an apartment. The comparables have either a one-car or a two-car garage and 2, 3 or 3½ bathrooms. Comparable #3 has two fireplaces. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$30,450 to \$40,450 or from \$9.99 to \$12.55 per square foot of building 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #3 and #4 which are most similar to the subject property in building size and have varying degrees of similarity to the subject building in features. These comparables have improvement assessments that range from \$32,344 to \$40,450 or from \$10.40 to \$12.55 per square foot of building area. Board of review comparables #1 and #3 are most similar to the subject in masonry construction and have improvement assessments of \$33,500 and \$40,450 or \$10.61 and \$12.55 per square foot of building area, respectively. The subject's improvement assessment of \$32,847 or \$9.87 per square foot of building area falls within the range of the total improvement assessments but is below the range established by the best comparables in this record on a per square foot of building area basis. Additionally, the subject's improvement assessment is below the two best comparables in terms of both size and masonry construction. Less weight is given

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<sup>2</sup> The appellant submitted copies of the Cook County Assessor's property characteristic sheets for the comparables from which descriptive information for the properties was verified and/or obtained.

the remaining comparables submitted by the parties due to differences from the subject in building size or foundation. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

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

APPELLANT

Adele Lang, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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