FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Scott Saef
DOCKET NO.: 21-51048.001-R-1
PARCEL NO.: 13-13-408-017-0000

The parties of record before the Property Tax Appeal Board are Scott Saef, 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:	$7,348
IMPR.:	$68,100
TOTAL:	$75,448

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 dwelling of frame construction containing 2,432 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage.[1] The property has a 3,062 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property 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 2-78 properties improved with two-story dwellings of frame or

[1] The board of review described the home as having a full unfinished basement and 2½ bathrooms, which was not refuted by the appellant.

frame and masonry construction that range in size from 2,260 to 2,538 square feet of living area. The homes range in age from 13 to 34 years old. Each property has a full basement with a formal recreation room, four comparables have central air conditioning, two comparables have one fireplace, and four comparables have either a 2-car or a 2.5-car garage. The comparables have 2, 2½, 3½ or 4 bathrooms. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from $62,400 to $70,400 or from $26.55 to $28.34 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $67,147.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $89,999. The subject property has an improvement assessment of $82,651 or $33.98 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 2-78 properties improved with two-story dwellings of frame construction that range in size from 2,227 to 2,542 square feet of living area. The homes range in age from 17 to 24 years old. Each comparable has a full basement with a formal recreation room, 3½ bathrooms, and a 2-car or a 2.5-car garage. Three comparables have central air conditioning and three comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. Their improvement assessments range from $77,926 to $94,500 or from $34.99 to $37.18 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 comparables in the record support a reduction in the subject's assessment.

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in age. The Board finds the eight remaining comparables are similar to the subject in age and size but have varying degrees of similarity to the subject property in features. Each of these comparables has a full basement with a formal recreation room whereas the subject has an unfinished basement, suggesting each would require a downward adjustment to make them more equivalent to the subject property for this characteristic. Seven of the comparables have either ½ or 1 more bathroom than the subject, again suggesting these seven would require a downward adjustment to make them more equivalent to the subject property for this difference. Two comparables have larger garages than the subject indicating downward adjustments to these comparables would be appropriate for this dissimilarity. Finally, one comparable has one more fireplace than the subject necessitating a downward adjustment. Conversely, one comparable has ½ less bathroom than the subject, two comparables have no central air conditioning unlike the subject, and three have no fireplace unlike the subject's one fireplace, suggesting upward adjustments to these comparables would be appropriate for these differences. Overall, the comparables are superior to the subject in features. These comparables have improvement assessments that range from $62,400 to $94,500 or from $27.56 to $37.18 per square foot of living area. The subject's improvement assessment of $82,651 or $33.98 per square foot of living area falls within the range established by the best comparables in this record, however, the assessment appears excessive when considering the adjustments to the comparables for differences from the subject property. Based on this record the Board finds a reduction in the subject's improvement 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:

C E R T I F I C A T I O N

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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