



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

APPELLANT: Jerry Warren
DOCKET NO.: 21-51052.001-R-1
PARCEL NO.: 13-27-305-020-0000

The parties of record before the Property Tax Appeal Board are Jerry Warren, the appellant, by Ciarra 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: \$10,295
IMPR.: \$44,732
TOTAL: \$55,027

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 three-story multi-family building of masonry construction that contains 4,343 square feet of building area. The building is approximately seven years old. Features of the property include a full basement with a formal recreation room, central air conditioning, and 7 bathrooms.¹ The property has a 4,118 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 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 consisting of class 2-11 properties improved with two-story buildings of masonry

¹ 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.

construction that range in size from 4,149 to 4,346 square feet of building area.² The buildings range in age from 95 to 101 years old. Each comparable has a full basement with a recreation room, and from 3 to 6 bathrooms. Four of the comparables have either a 2-car or a 2.5-car garage. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$28,700 to \$30,750 or from \$6.89 to \$7.17 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,487.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,027. The subject property has an improvement assessment of \$44,732 or \$10.30 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 or three-story multi-family buildings of masonry construction that range in size from 4,024 to 4,343 square feet of building area. The comparables range in age from 7 to 99 years old. Three comparables have a full basement with one being finished with an apartment. One comparable has a crawl space foundation. The comparables have 3, 4 or 6 full bathrooms and comparable #2 has an additional 2 half bathrooms. Comparable #1 has central air conditioning and comparables #2 and #3 have a 1-car and a 2-car garage, respectively. The comparables have the same assessment neighborhood code as the subject property and are described as being in the same block or subject area as the property under appeal. Their improvement assessments range from \$41,625 to \$47,600 or from \$10.06 to \$11.31 per square foot of building area. The board of review contends the building average assessed value per square foot for the comparables of \$10.70 is higher than the subject, which supports the 2021 assessed value as equitable.

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 parties submitted information on nine comparables with the same classification code and neighborhood code as the subject to support their respective positions. The appellant's comparables and board of review comparables #2, #3 and #4 are from approximately 52 to 97 years older than the subject building and have no central air conditioning, unlike the subject property, suggesting each would require upward adjustments to make them more equivalent to the subject property in age and central air conditioning. Each comparable also has fewer bathrooms than the subject indicating that upward adjustments would be appropriate for this difference. Conversely, six comparables have garages, unlike the subject property, indicating

² The appellant submitted copies of the Cook County Assessor's Office property characteristic sheets for the comparables from which the descriptive information was obtained or verified.

that downward adjustments to the comparables would be appropriate for this dissimilarity. These comparables have improvement assessments that range from \$28,700 to \$47,600 or from \$6.89 to \$11.31 per square foot of building area. Board of review comparable #1 is most similar to the subject in location, story height, age, and size but has an inferior crawl space foundation and has one less bathroom than the subject, necessitating upward adjustments to be make the property more equivalent to the subject. Board of review comparable #1 has an improvement assessment of \$44,697 or \$10.29 per square foot of building area. The subject's improvement assessment of \$44,732 or \$10.30 per square foot of building area falls within the range established by the comparables in this record and is well supported by the overall best comparable after considering the necessary adjustments. Based on this record, after considering the adjustments to the comparables to make them more equivalent to the subject property, 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

Jerry Warren, by attorney:
Ciarra 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