



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

APPELLANT: Rodrica Popa  
DOCKET NO.: 21-51074.001-R-1  
PARCEL NO.: 13-07-303-051-0000

The parties of record before the Property Tax Appeal Board are Rodrica Popa, 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:** \$6,203  
**IMPR.:** \$37,800  
**TOTAL:** \$44,003

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 consists of a two-story multi-family building of frame and masonry exterior construction containing 3,421 square feet of living area. The building is approximately 63 years old. Features of the building include a full basement with an apartment,<sup>1</sup> 3 full bathrooms, 2 half bathrooms, and a 2-car garage. The property has a 3,100 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 composed of class 2-11 properties that are improved with 1.5-story or 2-story

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

buildings of frame, masonry, or frame and masonry exterior construction that range in size from 2,822 to 3,911 square feet of living area. The buildings range in age from 64 to 103 years old. Each comparable has a full basement with a recreation room, 2 to 5 bathrooms, and either a 2-car or a 2.5-car garage. Two comparables have central air conditioning.<sup>2</sup> These properties have the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$21,560 to \$34,826 or from \$5.81 to \$9.39 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$29,489.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,003. The subject property has an improvement assessment of \$37,800 or \$11.05 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 exterior construction that range in size from 1,694 to 3,761 square feet of building area. The buildings range in age from 55 to 73 years old. Three comparables have a full basement with two being finished with an apartment or a formal recreation room and one comparable has a slab foundation. The comparables have 2, 3 or 6 full bathrooms and two comparables have and additional 1 or 2 half bathrooms. Each comparable has a 2-car garage and one comparable has central air conditioning. These properties have the same neighborhood code as the subject property and are located in either the same block or area as the subject. These properties have improvement assessments ranging from \$30,040 to \$52,151 or from \$11.08 to \$17.73 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 this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #4 and #5 due to differences from the subject building in age. The Board gives less weight to board of review comparables #2 and #4 due to differences from the subject building in size. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #3 which are similar to the subject building in age and size. Board of review comparable #3 has a slab foundation, inferior to the subject's full basement finished with an apartment, indicating that an upward adjustment to the comparable would be appropriate to make it more equivalent to the subject property for this difference. These three comparables have improvement assessments that range from \$31,840 to \$52,151 or from \$8.62 to \$13.76 per

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

square foot of building area. The subject's improvement assessment of \$37,800 or \$11.05 per square foot of building area falls within the range established by the best comparables in this record. 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

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