



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

APPELLANT: Michael Alfirevic
DOCKET NO.: 21-51076.001-R-1 through 21-51076.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Alfirevic, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-51076.001-R-1	12-01-215-012-0000	8,300	21,187	\$29,487
21-51076.002-R-1	12-01-215-013-0000	8,300	21,187	\$29,487

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 and masonry exterior construction with 2,288 square feet of living area. The dwelling is approximately 83 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2.5-car garage. The property is composed of two adjacent parcels with a combined land area of 8,300 square feet located in Chicago, Jefferson Township, Cook County.¹ The subject is classified as a class 2-06 property 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 four equity

¹ The board of review described the subject property as having 8,300 square feet of land area, 2½ bathrooms, and a full unfinished basement, which was not refuted by the appellant.

comparables composed of class 2-06 properties of frame and masonry exterior construction that range in size from 2,228 to 2,496 square feet of living area.² The homes range in age from 70 to 80 years old. Each comparable has a full basement with one being finished with a recreation room, a 1.5-car or a 2-car garage, and 1½, 2 or 2½ bathrooms. Three comparables have central air conditioning.³ These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$25,080 to \$27,840 or from \$11.11 to \$11.26 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$25,511.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the subject of \$58,974. The subject property has an improvement assessment of \$42,374 or \$18.52 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 improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,234 to 2,361 square feet of living area.⁴ The dwellings range in age from 67 to 73 years old. Three comparables have full basements with formal recreation rooms and one comparable has a slab foundation. Each property has central air conditioning and a 2-car or a 2.5-car garage. The comparables have 2½, 3½ or 4 bathrooms. These properties have the same assessment neighborhood code as the subject and are described as being in the "subarea." Their improvement assessments range from \$41,440 to \$45,650 or from \$18.55 to \$19.69 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 as this property has no central air conditioning and no fireplace which are features of the subject property. The Board gives less weight to board of review comparable #2 due to differences from the subject in foundation. The Board gives most weight to appellant's comparables #2, #3, and #4 as well as board of review comparables #1, #3 and #4. Each of these comparables lack a fireplace, a feature of the subject property, indicating each would require an upward adjustment to make them more equivalent to the subject for this feature. Five of the comparables have a smaller garage than the subject which also suggests these comparables would require an upward adjustment to make them more

² Appellant's comparables #4 and #5 on the grid analysis are duplicates.

³ 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.

⁴ The board of review submission included an additional grid analysis for a property other than the subject property, which will not be further discussed.

equivalent to the subject for this difference. Conversely, the three board of review comparables have finished basement area while the subject has an unfinished basement which indicates these comparables would require a downward adjustment to make them more equivalent to the subject for this dissimilarity. These comparables have improvement assessments that range from \$25,080 to \$45,650 or from \$11.12 to \$19.69 per square foot of living area. The subject's improvement assessment of \$42,374 or \$18.52 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the best comparables in the 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: February 18, 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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