



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

APPELLANT: Eugene Marshall  
DOCKET NO.: 21-52877.001-R-1  
PARCEL NO.: 20-15-415-002-0000

The parties of record before the Property Tax Appeal Board are Eugene Marshall, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:** \$4,687  
**IMPR.:** \$12,312  
**TOTAL:** \$16,999

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 2-story, multi-unit apartment building of masonry construction with 2,688 square feet of gross building area which is approximately 114 years old. Features of the building include two full and one half baths, full basement with recreation room,<sup>1</sup> one fireplace, and a 1-car garage. The property has a 3,750 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The

---

<sup>1</sup> The board of review reported that the subject dwelling has a full basement with a recreation room which was not disputed by the appellant.

comparables consist of multi-unit class 2-11 apartment buildings of masonry construction ranging in size from 2,816 to 3,120 square feet of gross building area and ranging in age from 56 to 124 years old. The comparables each feature three or four full bathrooms with one comparable also having one half bath; three comparables have full unfinished basements; one comparable has a concrete slab foundation; and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$7,938 to \$9,188 or from \$2.58 to \$2.94 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,999. The subject has an improvement assessment of \$12,312 or \$4.58 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, multi-unit, class 2-11 apartment buildings of masonry construction ranging in size from 2,676 to 3,024 square feet of gross building area and ranging in age from 107 to 113 years old. Each comparable features three full bathrooms with one comparable also having a half bath. Each comparable also has a full basement with recreation room and a 2-car garage. Comparable #3 has central air conditioning and two fireplaces. The comparables have improvement assessments ranging from \$19,312 to \$423,312 or from \$6.92 to \$7.81 per square foot of gross building area.

### **Conclusion of Law**

The taxpayer 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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 based on its significantly newer age relative to the subject and based on its concrete slab foundation and lack of a garage feature, dissimilar to the subject's finished basement and a 1-car garage. The Board also gave less weight to appellant's comparables #1, #2, and #4 due to their unfinished basements, dissimilar to the appellant's finished basement. Finally, the Board gave less weight to board of review comparable #3 based on its larger gross building area relative to the subject, and its central air conditioning feature which is not an amenity of the subject building. On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #1, #2, and #4 which are most similar to the subject in location, design/class, age, gross building area, and features. The best comparables in the record have improvement assessments ranging from \$19,312 to \$21,500 or from \$6.92 to \$7.81 per square foot of gross building area. The subject's improvement assessment of \$12,312 or \$4.58 per square foot of gross building area is below the range established by the best comparables in this record both on a per square foot of gross building area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement is not inequitably assessed and, therefore, a reduction in the subject's improvement 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

Eugene Marshall, by attorney:  
Andrew S. Dziuk  
Andrew Dziuk, Esq.  
525 North Ada Street  
#29  
Chicago, IL 60642

COUNTY

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