



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

APPELLANT: Peter Purvis
DOCKET NO.: 21-56361.001-R-1
PARCEL NO.: 09-36-313-025-0000

The parties of record before the Property Tax Appeal Board are Peter Purvis, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$15,250
IMPR.: \$57,758
TOTAL: \$73,008

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 parcel is improved with an 82-year-old class 2-05 residence¹ (main house) containing 1,768 square feet of living area, and a 98-year-old class 2-02 residence² (coach house) containing 888 square feet of living area. Only the “coach house” assessment is contested. The “coach house” is described as a 1-story masonry home built on a concrete slab foundation and features 1½ bathrooms and a 1-car garage. The property has a 7,625 square foot site and is located in Chicago, Jefferson Township, Cook County. The “coach house” is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the “coach house” only as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

¹ Two-or-more story residence, over 62 years of age up to 2,200 square feet of living area.

² One-story residence, any age, up to 999 square feet of living area.

comparables located from .13 to .60 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story class 2-02 masonry dwellings ranging in size from 823 to 959 square feet of living area and ranging in age from 74 to 91 years old. Each comparable features a full unfinished basement; two comparables have central air conditioning; and three comparables have a 1-car, a 1.5-car, or a 2-car garage. The comparables have improvement assessments that range from \$18,426 to \$30,402 or from \$20.16 to \$36.94 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the entire parcel (including the "coach house" and the "main house") of \$84,000. Both dwellings have a combined improvement assessment of \$68,750. The board of review disclosed that the "coach house" on appeal consisting of 888 square feet of living area has an assessment of \$43.91 per square foot of living area (which calculates to an improvement assessment for the "coach house" of \$38,992 and the "main house" of \$29,758). In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, only one of which is located in the same assessment neighborhood code as the subject property. The comparables consist of 1-story or 1.5-story dwellings of masonry, frame, or frame and masonry construction ranging in size from 642 to 994 square feet of living area and ranging in age from 68 to 113 years old. Each comparable features 1 or 1½ baths, full basement, (one of which is finished with a formal recreation room), and from a 1-car to a 2.5-car garage. The comparables have improvement assessments that range from \$32,584 to \$59,668 or from \$44.40 to \$63.95 per square foot of living area.

In rebuttal, the appellant's counsel argued that the appellant's comparables are located in closer proximity to the subject, they are all the same class properties as the subject, are in the same neighborhood code as the subject, have the same exterior as the subject, and are within 10% of the subject in both age and dwelling size. Counsel contended that, conversely, only one board of review comparable is located within .80 of a mile from the subject, and the other comparables are located more than one mile from the subject and in differing neighborhood codes than the subject property. Furthermore, counsel argued that board of review comparables are less similar to the subject in exterior construction, age, and dwelling size than the comparables submitted by the appellant.

Conclusion of Law

The taxpayer contends assessment inequity with regard to one of the improvements on the subject property 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #3, and #4 based on their locations in

differing assessment neighborhood codes than the subject property. The Board also gave less weight to board of review comparable #2 due to its significantly newer age relative to the subject dwelling. Finally, the Board gave less weight to appellant's comparables #1 and #2 due to their lack of a garage which is a feature of the subject property. The Board finds the appellant's comparables #3, #4, and #5 to be overall most similar to the subject dwelling in location, design/class, age, dwelling size, and some features. However, comparables #3 and #5 each have central air conditioning which the subject property lacks, suggesting that downward adjustments are needed to these comparables for this difference in order to make them more equivalent to the subject. The best overall comparables in the record have improvement assessments ranging from \$21,560 to \$30,402 or from \$24.95 to \$36.94 per square foot of living area. The subject's improvement assessment of \$38,992 or \$43.91 per square foot of living area is above the range established by the best overall comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering adjustments to the best comparables for differences from the subject, the Board finds that the appellant established by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement is warranted.

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

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: _____

May 20, 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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