



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

APPELLANT: Scott Schwarz
DOCKET NO.: 22-20567.001-R-1
PARCEL NO.: 16-31-327-045-1009

The parties of record before the Property Tax Appeal Board are Scott Schwarz, the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$487
IMPR.: \$6,042
TOTAL: \$6,529

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 2022 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 a condominium unit in a multi-family dwelling of masonry construction containing ten residential units. The building is 64 years old, and it is located on a 7,001 square foot site in Berwyn, Berwyn Township, Cook County. Its features include one bedroom and one full bathroom. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information about recent sales of three units in the subject building and a unit in a nearby building. Those suggested comparables were sold between April 1, 2020, and June 17, 2022, for amounts ranging from \$87,500 to \$117,500. The appellant also submitted a brief in support of his contentions. Based on these submissions, appellant seeks a reduction of the assessment to \$6,042.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$6,529. In support of its contention of the correct assessment, the board of review submitted its Condominium Analysis Results for 2022. This included information about recent sales of four units in the subject's building, two of which were also relied upon by the appellant. The total consideration for those sales was \$427,400, and the four units sold constituted a 45.14% ownership interest in the property. Based on that data, the full value of the ten units and the common elements was \$946,832, indicative of a total assessed value was \$94,683 for the property. The subject represents a 7.95% ownership interest, so its market value under this analysis is \$75,273, which would result in an assessment of \$7,523, reflecting the 10% level of assessment provided for residential property under a Cook County ordinance.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds that the appellant failed to meet this burden of proof.

The subject property is a one-bedroom condominium unit. Three of appellant's four suggested comparables are two-bedroom units. Appellant's brief adjusts the prices of these two-bedroom comparables by cutting them in half on the apparent premise that a two-bedroom condominium is worth twice as much as a one-bedroom condominium. But this premise is flawed, as appellant's own evidence indicates. Appellant's two-bedroom comparables sold for \$100,000, \$114,900, and \$117,500, while his one-bedroom comparable sold for \$87,500, which is far more than half the price of any of the two-bedroom comparables.

The Board finds that the best evidence of market value is the board of review's Condominium Analysis for 2022, which relied on recent sales of four units in the same building as the subject. The total consideration for those sales was \$427,400, and the units sold constituted a 45.14% ownership interest. Based on that data, the full value of the ten units and the common elements was \$946,832, indicative of a total assessed value was \$94,683. The subject represents a 7.95% ownership interest, so its market value under this analysis is \$75,273, which would result in an assessment of \$7,523. This is higher than the unit's actual assessment of \$6,529.

The appellant also argues that there should be a 5% reduction in the assessment to account for the fact that the sales relied upon by the parties involved personal property. The appellant, however, submitted no evidence to support his contention that these sales involved personal property. The appellant does not specify the items of personal property allegedly involved in the sales, nor does he address the factors used by Illinois courts to determine whether property is real or personal. See A & A Market v. Pekin Ins. Co., 306 Ill. App. 3d 485, 488 (3d Dist. 1999). Furthermore, even if the \$7,523 assessment figure supported by the board of review's Condominium Analysis was reduced five percent, it would still exceed the actual assessment of

\$6,529. Appellant has failed to meet his burden of showing entitlement to relief by a preponderance of the evidence, so a reduction is not 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



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:

August 19, 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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