



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

APPELLANT: Marc Jones  
DOCKET NO.: 22-20763.001-R-1  
PARCEL NO.: 12-13-107-016-0000

The parties of record before the Property Tax Appeal Board are Marc Jones, the appellant, by Abby L. Strauss, attorney-at-law of Schiller Law 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 **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:** \$6,552  
**IMPR.:** \$25,928  
**TOTAL:** \$32,480

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 consists of a one-story dwelling of frame and masonry exterior construction with 1,240 square feet of living area. The dwelling is approximately 65 years old. Features of the property include a partial unfinished basement, one bathroom and a 2-car garage. The property has a 5,040 square foot site and is located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables composed of class 2-03 properties that are improved with dwellings of frame and masonry exterior construction that range in size from 1,256 to 1,339 square feet of living area. The homes range in age from 64 to 70 years old. Five comparables have a full or partial

basement and two comparables have crawl space foundations. The comparables have 1, 1½ or 2 bathrooms and a 1-car, 2-car or 2.5-car garage. Four comparables have central air conditioning and two of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located from .29 of a mile to 1 mile from the subject property. Their improvement assessments range from \$16,000 to \$25,105 or from \$12.39 to \$18.75 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,782.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,480. The subject property has an improvement assessment of \$25,928 or \$20.91 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on twelve equity comparables composed of class 2-03 properties that are improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,072 to 1,325 square feet of living area.<sup>1</sup> Eleven comparables have full basements with one having finished area and one comparable has a slab foundation. Each comparable has 1 or 2 bathrooms and a 2-car garage. Nine comparables have central air conditioning and one comparable has one fireplace. The comparables have the same assessment neighborhood code as the subject and are located in the same block as the subject property. Their improvement assessments range from \$24,249 to \$30,448 or from \$21.47 to \$24.33 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 nineteen equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparables #6 and #7 as well as board of review comparables #2 and #4. These comparables are of masonry or frame and masonry exterior construction that range in size from 1,274 to 1,339 square feet of living area and in age from 52 to 67 years old. The comparables are similar to the subject in features with the exception appellant's comparable #5 has an additional ½ bathroom that the subject property does not have and board of review comparables #2 and #4 each have a full basement while the subject has a partial basement, suggesting these comparables would require downward adjustments to make them more equivalent to the subject property for these differences. These

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<sup>1</sup> For clarity purposes the Board considered the board of review first set of four comparables as numbers #1 through #4, the second set of four comparables submitted by the board of review were renumbered as comparables #5 through #8, and the third set of four comparables submitted by the board of review were renumbered as comparables #9 through #12.

four comparables have improvement assessments that range from \$23,950 to \$30,448 or from \$18.37 to \$23.90 per square foot of living area. The subject's improvement assessment of \$25,928 or \$20.91 per square foot of living area falls within the range established by the best comparables in this record indicating the property is being equitably assessed. The Board gives less weight to the remaining comparables submitted by the parties due to differences from the subject property for such characteristics as dwelling size, the lack of a basement foundation, having central air conditioning as an amenity, and/or having a fireplace as a feature. 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: \_\_\_\_\_

October 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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