



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

APPELLANT: Greg Kirrish  
DOCKET NO.: 22-24519.001-R-1  
PARCEL NO.: 05-28-217-007-0000

The parties of record before the Property Tax Appeal Board are Greg Kirrish, 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:** \$20,000  
**IMPR.:** \$51,019  
**TOTAL:** \$71,019

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 improved with a two-story dwelling of frame exterior construction with 1,772 square feet of living area. The dwelling is approximately 110 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, 1½ bathrooms, and a 2-car garage.<sup>1</sup> The property has a 6,250 square foot site located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-05 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 nine equity comparables composed of class 2-05 properties improved with dwellings of frame, masonry,

---

<sup>1</sup> The board of review described the subject property as having 1½ bathrooms and a full basement with a formal recreation room, which was not refuted by the appellant in rebuttal.

stucco or frame and masonry exterior construction that range in size from 1,680 to 1,990 square feet of living area. The dwellings range in age from 68 to 150 years old. Each property has a full or partial basement, and 1 or 2 bathrooms. Four comparables have central air conditioning, six comparables each have one fireplace, and eight comparables have a 1-car, 1.5-car or 2-car garage. The appellant did not disclose whether the comparables have finished basement area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$25,510 to \$34,200 or from \$15.18 to \$18.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,610.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,019. The subject property has an improvement assessment of \$51,019 or \$28.79 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 composed of class 2-05 properties improved with two-story dwellings of frame exterior construction that range in size from 1,834 to 1,914 square feet of living area and in age from 84 to 109 years old. Each comparable has a full or partial basement with two having finished area, and 1, 1½ or 2 bathrooms. One comparable has central air conditioning, three comparables each have 1 fireplace, and three comparables have a 1-car or 2-car garage. These comparables have the same assessment neighborhood code as the subject and are located in the subarea, same block or ¼ of a mile from the subject. Their improvement assessments range from \$50,000 to \$62,480 or from \$26.12 to \$32.92 per square foot of living area. The board of review asserted its comparables are very close to the subject in age, construction, building square footage, and proximity. The board of review contends the average building assessed value per square foot for its comparables of \$29.48 is higher than the subject's improvement assessment, which supports the 2022 assessed value as equitable.

### **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 thirteen assessment equity comparables with the same classification code and neighborhood code as the subject to support their respective positions. The comparables submitted by the parties have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. The Board gives less weight to appellant's comparables #1, #3, #4 and #8 due to differences from the subject in age. The Board gives less weight to appellant's comparable #7 due to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #5, #6 and #9 and the board of review comparables that range in size from 1,740 to 1,932 square feet of living area and in age from 84 to 113 years old.

These comparables have improvement assessments that range from \$27,900 to \$62,480 or from \$16.03 to \$32.92 per square foot of living area. The two comparables that are described as having finished basement area as does the subject property, board of review comparables #2 and #4, have improvement assessments of \$50,490 and \$58,560 or \$27.53 and \$31.35 per square foot of living area, respectively. The subject's improvement assessment of \$51,019 or \$28.79 per square foot of living area falls within the range established by the best comparables in this record and is bracketed by the two comparables described as having have finished basement area as does the subject property. 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: \_\_\_\_\_

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Greg Kirrish, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

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