



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

APPELLANT: Justin Lauer
DOCKET NO.: 22-32076.001-R-1
PARCEL NO.: 14-31-311-005-0000

The parties of record before the Property Tax Appeal Board are Justin Lauer, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, 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: \$16,800
IMPR.: \$105,050
TOTAL: \$121,850

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a 2-story dwelling of masonry construction with 2,184 square feet of living area which is approximately 2 years old.¹ Features of the home include 3½ baths, a full basement finished with formal recreation room, central air conditioning, one fireplace, and a 2-car garage. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property² under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings of masonry or frame and masonry construction ranging in size from 2,090 to 2,400 square feet of living area and ranging in age from approximately 16 to 31 years old. The comparables are described as each having 2 or 3 full bathrooms, a full basement finished with formal recreation rooms or an apartment, central air conditioning, 1 fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$63,050 to \$72,336 or from \$29.41 to \$30.95 per square foot of living area. The appellant also

¹ Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

² Two-or-more story residence, up to 62 years of age, containing from 2,001 to 3,800 square feet of living area.

submitted the property information sheets from the Cook County Assessor's database for each comparable property and 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 subject of \$121,850. The subject property has an improvement assessment of \$105,050 or \$48.10 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 located within the same assessment neighborhood code as the subject and within ¼ of a mile from the subject property. The comparables consist of 2-story, class 2-78 dwellings of masonry construction ranging in size from 2,080 to 2,180 square feet of living area and are either 4 or 7 years old. Each comparable features 3½ or 4 baths, a full basement finished with formal recreation room, central air conditioning, and a 2-car or a 3-car garage. Two dwellings each have 2 fireplaces. The comparables have improvement assessments ranging from \$95,811 to \$128,200 or from \$43.95 to \$60.16 per square foot of living 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 nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables based on their significantly older ages when compared to the subject and the board of review comparables. The Board finds the best evidence of assessment equity to be board of review comparables which are most similar to the subject in age as well as in location, design, dwellings size, and features. The most similar comparables in the record have improvement assessments ranging from \$95,811 to \$128,200 or from \$43.95 to \$60.16 per square foot of living area. The subject's improvement assessment of \$105,050 or \$48.10 per square foot of living area falls well within the range established by the best equity 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 any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is 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: _____

November 25, 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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