FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lawrence Stuckert
DOCKET NO.: 22-46025.001-R-1
PARCEL NO.: 12-24-304-039-0000

The parties of record before the Property Tax Appeal Board are Lawrence Stuckert, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:	$7,560
IMPR.:	$11,120
TOTAL:	$18,680

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 1½ -story dwelling of masonry exterior construction with 1,260 square feet of living area. The home is approximately 70 years old. Features of the home include a concrete slab foundation, 1 bathroom, and central air conditioning.[1] The property has a 3,780 square foot site and is located in Chicago, Jefferson 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located in the same assessment neighborhood code as the subject. The comparables consist of

[1] The Board finds the subject has central air conditioning according to Section III of the appellant's residential appeal petition and the board of review's grid analysis, which was unrefuted by the appellant.

class 2-03, single-family dwellings of masonry exterior construction ranging in size from 1,136 to 1,472 square feet of living area. The comparables are 67 to 93 years old. Three comparables each have a crawl space foundation, and two comparables each have a partial basement. Each comparable has either 1, 1½ or 2 bathrooms, one comparable has a fireplace, and four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $10,370 to $13,497 or from $8.50 to $9.17 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $10,710 or $8.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of $21,000 The subject property has an improvement assessment of $13,440 or $10.67 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code and subarea as the subject. The comparables consist of class 2-03, 1.5-story dwellings of masonry exterior construction ranging in size from 1,152 to 1,392 square feet of living area. The comparables are 70 to 72 years old. Each comparable has a full basement with two having finished area, either 1, 1½ or 2 bathrooms, and a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from $14,440 to $22,440 or from $12.53 to $18.27 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #5 as well as the board of review comparables which have basement foundations, unlike the subject that has concrete slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #4 which have the same assessment neighborhood code and property classification code as the subject. These comparables are also similar to the subject in age, dwelling size and also lack a basement, like the subject. However, each comparable requires adjustments for differences in features to the subject including a lack of central air conditioning and presence of a garage amenity. Nevertheless, these three comparables have improvement assessments that range from $10,370 to $12,440 or from $8.50 to $9.13 per square foot of living area. The subject's improvement assessment of $13,440 or $10.67 per square foot of living area is greater than the best comparables in the record both in terms of total improvement assessment and on a per square foot basis. Based on this record, the Board finds a reduction in the subject's assessment 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	Member

DISSENTING:

C E R T I F I C A T I O N

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: July 15, 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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