



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

APPELLANT: Bobby R. Trotter
DOCKET NO.: 22-48296.001-R-1
PARCEL NO.: 21-31-315-044-0000

The parties of record before the Property Tax Appeal Board are Bobby R. Trotter, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$3,137
IMPR.: \$2,438
TOTAL: \$5,575

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 2-story apartment building of frame construction with 2,425 square feet of gross building area which was built in 1894 and is approximately 128 years old. The building features three full bathrooms and a full unfinished basement. The property has a 3,137 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property¹ 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 from .29 to .48 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11

¹ Apartment building with 2 to 6 units, any age.

apartment buildings of frame construction ranging in size from 2,394 to 2,640 square feet of gross building area and built in either 1888 or 1893. The comparables range in bathroom count from two full and three ½ baths to four full and one ½ bath. Each comparable also features a full unfinished basement. The comparables have improvement assessments that range from \$2,025 to \$3,062 or from \$.80 to \$1.28 per square foot of gross building area. The appellant also submitted a final decision of the Cook County Board of Review disclosing the total assessment for the subject of \$9,906. The appellant disclosed that the subject has an improvement assessment of \$6,770 or \$2.79 per square foot of gross building area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment to \$2,438 or \$1.01 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" with regard to a neighboring property which is not the subject of this appeal. The board of review also submitted a grid analysis with information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of frame or masonry construction ranging in size from 2,756 to 3,108 square feet of gross building area and ranging in age from 98 to 113 years old. Each comparable features two or three full baths and a full unfinished basement. One comparable has a fireplace, and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$4,650 to \$12,155 or from \$1.61 to \$3.91 per square foot of gross building area.

In rebuttal, the appellant's counsel critiqued the board of review comparables as being dissimilar to the subject in building size, age, and/or location and argued that the board of review did not dispute or comment on the appellant's comparables.

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

The record contains a total of nine equity comparables. The Board gave less weight to board of review comparables due to their significantly larger gross building areas relative to the subject, being from 14% to 28% larger than the subject building. Additionally, board of review comparables #2 and #4 each have a 2-car garage which is not a feature of the subject property. On this record, the Board finds the best evidence of equity in assessment to be appellant's comparables which are overall most similar to the subject in gross building size, and well as location, age, and unfinished basements and other features. The best comparables in the record have improvement assessments ranging from \$2,025 to \$3,062 or from \$.80 to \$1.28 per square foot of gross building area. The subject's improvement assessment of \$6,770 or \$2.79 per square foot of gross building area is above the range established by the best comparables in the record

both in terms of overall improvement assessment and on a per square foot of gross building area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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