



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

APPELLANT: Sylvane Smart  
DOCKET NO.: 22-50981.001-R-1  
PARCEL NO.: 25-10-109-013-0000

The parties of record before the Property Tax Appeal Board are Sylvane Smart, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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:** \$3,720  
**IMPR.:** \$14,360  
**TOTAL:** \$18,080

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 masonry construction with 2,358 square feet of gross building area which is approximately 104 years old.<sup>1</sup> The subject features two full baths, a full unfinished basement, and a 2.5-car garage. The property has a 3,720 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property<sup>2</sup> 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

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<sup>1</sup> 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.

<sup>2</sup> Apartment building with 2 to 6 units, any age.

comparables located from .18 to .45 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of masonry construction ranging in size from 2,136 to 2,502 square feet of gross building area and ranging in age from approximately 95 to 98 years old. The comparables are described as each having 2 or 2½ baths, a full basement (one of which is finished with a recreation room), and a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$8,032 to \$11,305 or from \$3.31 to \$4.55 per square foot of gross building area. Based on this evidence, the appellant requested 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 \$18,080. The subject property has an improvement assessment of \$14,360 or \$6.09 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same block or within ¼ 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 apartment buildings of masonry construction ranging in size from 2,052 to 2,402 square feet of gross building area and ranging in age from 92 to 106 years old. Each comparable features 2 full bathrooms, a full basement, (one of which is finished with a recreation room), and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$17,280 to \$20,280 or from \$7.19 to \$8.93 per square foot of gross building 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 record contains a total of nine equity comparables. The Board gave less weight to appellant's comparable #4 and board of review comparable #3 due to each of these comparables having a finished basement, unlike the subject's unfinished basement. The Board finds the parties' remaining comparables to be more similar to the subject overall in characteristics such as location, building size, age, and features. The best comparables have improvement assessments that range from \$8,032 to \$18,280 or from \$3.31 to \$8.91 per square foot of gross building area. The subject's improvement assessment of \$14,360 or \$6.09 per square foot of gross building area falls within the range established by the best comparables in the record. After considering all comparables in the record with the greatest weight given to those most similar to the subject, and after considering necessary adjustments to the comparables for 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.

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Chairman



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Member



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Member



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Member



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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



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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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