



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

APPELLANT: Stephen Silzer  
DOCKET NO.: 23-30959.001-R-1  
PARCEL NO.: 14-30-206-025-0000

The parties of record before the Property Tax Appeal Board are Stephen Silzer, the appellant, by Dora Cornelio, attorney-at-law 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:** \$39,062  
**IMPR.:** \$35,937  
**TOTAL:** \$74,999

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 2023 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 1.5-story dwelling of frame construction containing 1,999 square feet of living area. The dwelling is approximately 117 years old. Features of the property include a full basement, two bathrooms, and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-04 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 five equity comparables composed of class 2-04 properties improved with 1.5-story dwellings of frame or masonry exterior construction that range in size from 1,928 to 2,865 square feet of living area. The homes are 98 to 123 years old. Each comparable has a full basement with a recreation room, and 1, 1½ or 2½ bathrooms. One comparable has central air conditioning, one comparable has

one fireplace, and three comparables have a 1-car, 2-car or 3-car garage.<sup>1</sup> The comparables have a different neighborhood code than the subject property. The comparables have improvement assessments ranging from \$19,950 to \$27,800 or from \$9.35 to \$10.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,269.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,999. The subject property has an improvement assessment of \$35,937 or \$17.98 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 consisting of class 2-04 properties improved with 1.5-story dwellings of frame construction that range in size from 1,902 to 2,080 square feet of living area and are from 109 to 115 years old. Each property has a full basement, three with formal recreation rooms, central air conditioning and a 2-car garage. The comparables have 1½, 2½ or 3 bathrooms. Two comparables have one or two fireplaces. The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$35,910 to \$41,937 or from \$18.54 to \$20.21 per square foot of living area.

### **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 nine equity comparables with the same classification code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to the board of review comparables that are overall more similar to the subject in location and dwelling size than are the comparables provided by the appellant. The board of review indicated its comparables are in the same block or ¼ of mile from the subject while the appellant indicated "unknown" as to the proximity of his comparables to the subject and each comparable has a different neighborhood code than the subject, which further detracts from the weight given the appellant's comparables. The board of review comparables are generally superior to the subject in features in that three comparables have ½ or 1 more bathroom than the subject, each comparable has central air conditioning unlike the subject property, and two comparables have one or two fireplaces while the subject has no fireplace. Due to these superior features, the board of review comparables would require downward adjustments to make them more equivalent to the subject property. Conversely, board of review comparable #4 has ½ less bathroom than the subject suggesting an upward adjustment would be proper. The board of review comparables have improvement assessments that range from \$35,910 to \$41,937 or from \$18.54 to \$20.21 per square foot of living area. The subject's improvement assessment

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<sup>1</sup> The appellant submitted copies of the Cook County Assessor's Office property characteristics for the comparables from which descriptive information was verified or obtained.

of \$35,937 or \$17.98 per square foot of living area falls within the range of the total improvement assessments but below the range on a per square foot of living area basis as established by the best comparables in this record, which is appropriate given the superior features of the board of review comparables relative to 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:

May 19, 2026



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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