



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

APPELLANT: Phil Novak
DOCKET NO.: 23-34096.001-R-1 through 23-34096.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Phil Novak, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-34096.001-R-1	28-12-209-041-0000	1,102	8,036	\$9,138
23-34096.002-R-1	28-12-209-042-0000	1,102	8,036	\$9,138

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 consists of two parcels improved with a multi-level dwelling of frame and masonry exterior construction containing 1,227 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a basement and central air conditioning. The property is located in Posen, Bremen Township, Cook County and is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the same assessment neighborhood as the subject. The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,126 to 1,315 square feet of living area. The dwellings are from 23 to 34 years old.

Each comparable has a basement. Four comparables each have central air conditioning and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$2,959 to \$3,746 or from \$2.44 to \$3.29 per square foot of living area. Based on the evidence, the appellant requested that the subject's combined improvement assessment for the two parcels be reduced to \$3,532 or \$2.88 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2023 assessment year which disclosed the subject has a total assessment for the two parcels of \$18,276. The two parcels have a combined improvement assessment of \$16,072 or \$13.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three comparables as the board of review comparable #1 is one of the subject's two parcels under appeal. Comparables #2 through #4 are located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject property. The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,044 to 1,202 square feet of living area. The dwellings are from 19 to 31 years old. Each comparable has a basement and central air conditioning. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$15,897 to \$16,897 or from \$14.06 to \$15.23 per square foot of living area. Based on this evidence, the board of review requested 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration, all of which have varying degrees of similarity to the subject in age, dwelling size and other features. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2, #3 and #5 as well as the board of review's comparable #2 due to their older ages when compared to the property.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are located within the subject's assessment neighborhood and are relatively similar to the subject in design, age, and dwelling size with varying degrees of similarity to the subject in other features. These three comparables have improvement assessments ranging from \$3,746 to \$16,614 or from \$2.93 to \$15.23 per square foot of living area. The subject's combined improvement assessment of \$16,072 or \$13.10 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the

best comparables for differences when compared to the subject property, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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: June 16, 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

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