



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

APPELLANT: Andrew Pincus  
DOCKET NO.: 23-34856.001-R-1  
PARCEL NO.: 14-19-126-033-0000

The parties of record before the Property Tax Appeal Board are Andrew Pincus, the appellant, by attorney George J. Relias, of Relias Law Group, 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 **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:** \$46,875  
**IMPR.:** \$30,585  
**TOTAL:** \$77,460

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 reported to be an owner-occupied, two-story multi-family building of frame and masonry exterior construction with 2,582 square feet of gross building area and which is approximately 110 years old. Features include a full basement with a recreation room, 2 bathrooms, two fireplaces, and a two-car garage. The property has a 3,750 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The Board finds the subject property was the subject matter of appeals before the Property Tax Appeal Board in prior years under Docket Numbers 21-38192.001-R-1 and 22-36649.001-R-1. In the appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$77,460 based on the evidence submitted by the parties in the 2021 appeal and in accordance with Section 16-185 of the Property Tax Code, respectively.

In the instant appeal for tax year 2023, the appellant submitted three equity comparables in support of the proposition that the subject was inequitably assessed. The comparables present varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$7.97 to \$10.14 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$24,142 or \$9.35 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,486. The subject proper for tax year 2023 has an improvement assessment of \$32,611 or \$12.63 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located in the same neighborhood and same block or within ¼ of a mile from the subject property. The comparables present varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$12.85 to \$16.85 per square foot of gross building area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contends that board of review comparable #1 is in deluxe condition which is superior to the subject and should be given little if any weight in the equity analysis. Similarly, the appellant contends that board of review comparable #3 is in better condition than the subject which is in average condition. In addition, this comparable is 15% smaller in size than the subject making it dissimilar to the subject.

In Docket Nos. 21-38192.001-R-1 and 22-36649.001-R-1, the improvement assessment of the subject property was reduced to \$30,585 or \$11.85 per square foot of gross building area.

### **Conclusion of Law**

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds this provision of the Property Tax Code is controlling in that the prior years' assessments should be carried forward to the 2023 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal the prior tax years under Docket Numbers 21-38192.001-R-1 and 22-36649.001-R-1,

where the Board issued a decision in the 2021 appeal lowering the assessment of the subject property to \$77,460 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner-occupied dwelling. The board of review reported that 2021 tax year was the first year of the general assessment cycle such that the 2022 and 2023 tax years are within the same general assessment period in Lake View Township. The record contains no evidence indicating the subject property sold in an arm's length transaction as of the Board's 2021 and/or 2022 decision and the 2021 and 2022 decisions of the Property Tax Appeal Board have not yet been reversed or modified upon review. As a final point the board of review reported that no equalization factor was applied to the subject's assessment in 2023. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior years' decisions.

For the 2023 appeal, the taxpayer contends lack of assessment equity 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).

As reduced in accordance with Section 16-185 of the Property Tax Code, the subject's improvement assessment is \$30,585 or \$11.85 per square foot of gross building area. The Board has given reduced weight to board of review comparables #1 and #3 which are reported to be in superior condition when compared to the subject. The Board finds that the subject's reduced improvement assessment falls within the range of the appellant's equity comparables along with board of review comparables #2 and #4 in this appeal. Based on the foregoing analysis, the Board finds a reduction the subject's improvement assessment is warranted in accordance with Section 16-185.

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

Member

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Member

Member

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Member

Member

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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: \_\_\_\_\_

March 18, 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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