



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

APPELLANT: Marc Horwitz  
DOCKET NO.: 23-35436.001-R-1  
PARCEL NO.: 14-31-120-007-0000

The parties of record before the Property Tax Appeal Board are Marc Horwitz, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$16,800  
**IMPR.:** \$88,200  
**TOTAL:** \$105,000

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 a 3-story dwelling of masonry exterior construction with 2,359 square feet of living area and is approximately 16 years old. Features include a full basement with finished area,<sup>1</sup> two full and one half bathrooms, central air conditioning, one fireplace, and a 2-car garage. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property 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 four equity comparables with the subject's assessment neighborhood code. The comparables are improved with 2-story or 3-story, class 2-78 dwellings of masonry exterior construction ranging in size

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<sup>1</sup> The board of review disclosed the subject has a full basement with finished area, which was unrefuted by the appellant.

from 2,468 to 2,889 square feet of living area. The homes range in age from 15 to 26 years old. The comparables each have a full basement with finished basement area reported as "N/A." Each comparable has two full bathrooms with three of these also having an additional half bathroom and a 2-car garage. Three comparables each have central air conditioning. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$79,050 to \$90,200 or from \$28.45 to \$32.61 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,000. The subject property has an improvement assessment of \$88,200 or \$37.39 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 with the subject's assessment neighborhood code. The comparables are improved with 3-story, class 2-78 dwellings of masonry exterior construction ranging in size from 2,240 to 2,896 square feet of living area. The homes range in age from 6 to 16 years old. Each comparable has a full basement with finished area, two or three full bathrooms with each of these also having one or two half bathrooms, central air conditioning, and a 2-car or 2.5-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$86,195 to \$121,200 or from \$38.16 to \$49.37 per square foot of living area. Based on this evidence, the board of review requested that 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. The Board gives less weight to the appellant's comparables #2, #3, and #4 due to substantial differences from the subject in dwelling size and/or lack of central air conditioning, which the subject features. The Board also gives less weight to board of review comparables #3 and #4 due to differences in bathroom count and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 as well as board of review comparables #1 and #2 which are more similar to the subject in location, design/class, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$79,050 to \$95,200 or from \$32.03 to \$38.48 per square foot of living area. The subject's improvement assessment of \$88,200 or \$37.39 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate 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.

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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: July 15, 2025

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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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