



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

APPELLANT: Pattee Cohen Schnitzer  
DOCKET NO.: 23-39491.001-R-1  
PARCEL NO.: 14-33-322-009-0000

The parties of record before the Property Tax Appeal Board are Pattee Cohen Schnitzer, 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:

**LAND:** \$25,000  
**IMPR.:** \$97,928  
**TOTAL:** \$122,928

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 has two improvements. Improvement #1 consists of a three-story multi-family building of masonry exterior construction with 2,904 square feet of gross building area and which is approximately 145 years old. Features include a full basement. Improvement #2 consists of a coach house containing 1,200 square feet of living area. The property has a 2,000 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning Improvement #1 as the basis of the appeal. Improvement #2 was presented in a brief along with a chart of five suggested comparables; this second set of comparables was not presented in accordance with Standing

Order #2 issued by the Property Tax Appeal Board in February 2023 and will not be further analyzed herein.<sup>1</sup>

In support of the Improvement #1 inequity argument, the appellant submitted information in Section V on five equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 two-story multi-family buildings of frame, masonry, or frame and masonry exterior construction that range in age from 107 to 149 years old. The buildings range in size from 2,814 to 3,141 square feet of gross building area. Each comparable has a full basement. The comparables have improvement assessments ranging from \$47,100 to \$55,750 or from \$16.65 to \$17.79 per square foot of gross building area. Based on this evidence, the appellant requested a total improvement assessment of \$77,279 for both improvements.

The board of review submitted its “Board of Review Notes on Appeal.” The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$122,928. The subject property has a combined improvement assessment of \$97,928. Improvement #1 has an improvement assessment of \$67,460 or \$23.23 per square foot of gross building area. Improvement #2 has an improvement assessment of \$30,468.

The board of review pointed out the presence of two improvements on the subject parcel.

In support of its contention of the correct assessment, the board of review submitted information four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 two-story or three-story buildings of masonry exterior construction which are each 133 years old. The buildings range in size from 2,992 to 3,080 square feet of gross building area. Three comparable have full basements and one comparable has a concrete slab foundation. Two comparables each have central air conditioning and each comparable has a one-car, a two-car or a three-car garage. The comparables have improvement assessments ranging from \$85,805 to \$101,725 or from \$28.30 to \$33.53 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal concerning Improvement #1. 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

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<sup>1</sup> This appeal was filed on April 22, 2024 by counsel using the Board’s Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant’s comparables related to Improvement #2 and set forth in the brief, rather than the electronic form Sec. V grid analysis, have been “give[n] . . . zero weight” in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

§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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board within the respective grid analyses. The Board has given reduced weight to board of review comparables #3 and #4, due to central air conditioning amenity and/or differing foundation types when compared to the subject building.

The Board finds the best evidence of assessment equity consists of appellant's comparables along with board of review comparables #1 and #2, which are similar to the subject in location, classification, building size and some features. Adjustments to these comparables for differences in age and/or garage amenity are necessary to make the comparables more equivalent to the subject. The comparables have improvement assessments ranging from \$47,100 to \$101,725 or from \$16.65 to \$33.03 per square foot of gross building area. Improvement #1 has an improvement assessment of \$67,460 or \$23.23 per square foot of gross building area. Improvement #2 has an improvement assessment of \$30,468. The assessment of Improvement #1 is within the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of building area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, 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: September 16, 2025



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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