



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

APPELLANT: John Bliss  
DOCKET NO.: 23-42083.001-R-1  
PARCEL NO.: 14-29-222-012-0000

The parties of record before the Property Tax Appeal Board are John Bliss, the appellant, by Abby L. Strauss, attorney-at-law of Schiller Law P.C. 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:** \$54,687  
**IMPR.:** \$48,323  
**TOTAL:** \$103,010

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 two-story multi-family building of masonry exterior construction that contains 2,904 square feet of building area. The building is approximately 131 years old. Features of the property include a full basement, central air conditioning, 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 classified as a class 2-11 apartment building 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 six equity comparables consisting of class 2-11 properties improved with 2-story or 3-story multi-family buildings of masonry exterior construction that range in size from 2,730 to 3,338 square feet of building area. The comparables are from 106 to 135 years old. Each comparable has a full

basement and 2, 3, 3½ or 4 bathrooms. One comparable has central air conditioning and four comparables have either a 2-car or 2½-car garage. These properties have the same neighborhood code as the subject and are located from .26 to .67 of a mile from the subject property. The comparables have improvement assessments ranging from \$20,581 to \$37,308 or from \$7.54 to \$12.20 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$31,537.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,010. The subject property has an improvement assessment of \$48,323 or \$16.64 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with two-story or three-story multi-family buildings of masonry exterior construction that range in size from 2,698 to 4,864 square feet of building area. The buildings are 22 to 128 years old. Each property has a full basement with three being finished with an apartment or a formal recreation room. Three comparables have central air conditioning and one comparable has two fireplaces. The comparables have either a 1-car or 2-car garage. These properties have two or four full bathrooms and one comparable has an additional two half bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Comparable #1 is located along the same street and within the same block as the subject. Their improvement assessments range from \$45,187 to \$107,760 or from \$18.48 to \$22.15 per square foot of building area.

In rebuttal the appellant's counsel pointed out the board of review indicated the subject is approximately 129 years old while board of review comparable #4 is approximately 22 years old. The appellant's counsel also pointed out the differences in sizes between the subject property and board of review comparables #2, #3 and #4.

### **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 ten equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject in size. The Board gives less weight to appellant's comparable #3 due to differences from the subject in style, being a three-story building. The Board gives less weight to board of review comparable #2 due to differences from the subject in style and size. The board gives less weight to board of review comparable #3 due to differences from the subject in building size. The Board gives less weight to board of review comparable #4 due to differences from the subject in age, style and size.

The Board gives most weight to appellant's comparables #1, #4, #5 and #6 as well as board of review comparable #1 that range in size from 2,698 to 3,120 square feet of building area and in age from 106 to 135 years old. Each of the appellant's comparables lacks central air conditioning, a feature of the subject property, requiring an upward adjustment for this difference. Appellant's comparable #6 has no garage while the subject has a 2-car garage, requiring an upward adjustment for this difference. Conversely, appellant's comparables #1, #5 and #6 have one more bathroom than the subject and comparable #1 has a larger garage than the subject indicating downward adjustments to the comparables for this difference from the subject would be proper. These five comparables have improvement assessments ranging from \$20,581 to \$59,312 or from \$7.54 to \$21.98 per square foot of building area, which is a wide range with no explanation or evidence justifying this divergence. The comparable most similar to the subject property in location and features is board of review comparable #1 with an improvement assessment of \$59,312 or \$21.98 per square foot of building area. The subject's improvement assessment of \$48,323 or \$16.64 per square foot of living area falls within the range established by the best comparables in this record and is below the comparable most like the subject property in location and features. 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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