FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Barry Johnson
DOCKET NO.: 23-45575.001-R-1
PARCEL NO.: 13-26-426-014-0000

The parties of record before the Property Tax Appeal Board are Barry Johnson, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, 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 ***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:	$13,167
IMPR.:	$38,337
TOTAL:	$51,504

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 2-story, multi-family building of masonry exterior construction with 3,981 square feet of gross building area. The building is approximately 108 years old. Features include a full basement and 4 full bathrooms. The property has a 3,762 square foot site and is located in Chicago, Jefferson 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within the subject's assessment neighborhood and from 0.09 of a mile to 1.53 miles of the subject. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,992 to 4,291 square feet of gross building area. The buildings are from 97 to 118 years old. Each comparable has a full basement, and one comparable has central air conditioning, and 3 or 4 full bathrooms with comparable #6 having 3 additional half bathrooms. One comparable has central air conditioning, and six comparables each have from a 1-car to a 3-car garage. The comparables have improvement assessments ranging from $37,060 to $42,431 or from $9.06 to $10.05 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of $38,337 or $9.63 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 $66,512. The subject property has an improvement assessment of $53,345 or $13.40 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile from the subject. The comparables are improved with class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 2,991 to 3,270 square feet of gross building area. The buildings are from 112 to 123 years old. Each comparable has 3 full basements, with comparable #3 having a half bathroom, and a 2-car garage. The comparables have improvement assessments ranging from $50,687 to $75,090 or from $16.71 to $25.11 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's counsel argued that the board of review's comparables are less similar to the subject in building size than the appellant's comparables; therefore, the board of review's comparables should be given no weight by the Board.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted twelve suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #4 and #5 due to their location of more than a mile from the subject property. The Board gives less weight to the board of review's comparables which differ from the subject in age and/or building size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, #6, #7, #8 and #9 which are overall most similar to the subject in location, design, age, and building size with varying degrees of similarity to the subject in other features. Five of the comparables have central air conditioning or a garage, which are not features of the subject, suggesting downward adjustments for these features would be needed to make them more equivalent to the subject. These six comparables have improvement assessments ranging from $37,060 to $42,431 or from $9.06 to $10.05 per square foot of gross building area. The subject's improvement assessment of $53,345 or $13.40 per square foot of gross building area falls above range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant’s request, is 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:

C E R T I F I C A T I O N

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 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barry Johnson, by attorney:
Adam E. Bossov
Law Offices of Adam E. Bossov, P.C.
1074 W. Taylor Street
Suite 407
Chicago, IL 60607

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602