



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

APPELLANT: Kevin Wyman
DOCKET NO.: 23-47748.001-R-1
PARCEL NO.: 19-08-401-050-0000

The parties of record before the Property Tax Appeal Board are Kevin Wyman, 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: \$5,312
IMPR.: \$16,167
TOTAL: \$21,479

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 dwelling of frame construction containing 1,056 square feet of living area. The dwelling is approximately 73 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one bathroom, and a 2-car garage. The property has a 4,250 square foot site located in Chicago, Lake Township, Cook County. The subject is a class 2-05 property 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 five equity comparables comprised of class 2-05 properties improved with two-story dwellings of frame construction that range in size from 1,224 to 1,491 square feet of living area and are from 77 to 108 years old. Three comparables have slab foundations and two comparables have partial

basements. The comparables have 1 or 1½ bathrooms, one comparable has central air conditioning, and three comparables have a 1-car or 2-car garage. These properties have the same neighborhood code as the subject property and are from .72 to 1.31 miles from the subject property. The comparables have improvement assessments ranging from \$14,935 to \$18,844 or from \$11.97 to \$12.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$13,326.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,479. The subject property has an improvement assessment of \$16,167 or \$15.31 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 composed of class 2-02 and 2-05 properties improved with one-story or two-story dwellings of frame or masonry exterior construction that range in size from 768 to 1,484 square feet of living area. The comparables are from 69 to 113 years old. Three comparables have a partial or full basement, with one having finished area, and one comparable has a slab foundation. The comparables have 1, 1½ or 2 bathrooms. One comparable has one fireplace and two comparables each have a 2-car garage. The comparables have different neighborhood codes than the subject property. Their improvement assessments range from \$14,960 to \$35,850 or from \$15.50 to \$24.16 per square foot of living area.

In rebuttal appellant's counsel pointed out that the subject dwelling is approximately 73 years old while board of review comparables #1 and #2 are 113 and 108 years old, respectively. Counsel also stated the subject dwelling is of frame construction while board of review comparables #3 and #4 are of masonry construction.

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 nine equity comparables to support their respective positions. The Board gives less weight to the comparables submitted by the board of review based on location as each property has a different neighborhood code than the subject property and the board of review provided no indication as to the proximity of the comparables to the subject property. Additionally, board of review comparable #4 differs from the subject in style, being a one-story dwelling whereas the subject property is improved with a two-story home.

The Board finds the comparables submitted by the appellant have the same assessment neighborhood code as the subject and are similar to the subject in classification and design. However, the appellant's comparables differ from the subject in size being from approximately 16% to 41% larger than the subject property, making it difficult to perform a meaningful

comparative analysis but suggests downward adjustments for size may be appropriate. The appellant's comparables are also inferior to the subject in age and/or features that would require upward adjustments to make them more equivalent to the subject property. Appellant's comparables #1, #3 and #4 are from 23 to 33 years older than the subject property suggesting upward adjustments to the comparables for differing age would be appropriate. Appellant's comparables #2, #4 and #5 have slab foundations which are inferior to the subject's partial basement indicating upward adjustments to these comparables for this difference would be proper. Appellant's comparables #1, #2, #4 and #5 do not have central air conditioning, a feature of the subject property, necessitating upward adjustments to the comparables to make them more equivalent to the subject for this difference. Appellant's comparables #2, #3, #4 and #5 have less garage space than the subject necessitating upward adjustments to the comparables for this dissimilarity. Conversely, appellant's comparables #1 and #3 each have an additional $\frac{1}{2}$ bathroom that the subject does not have suggesting a downward adjustment to these comparables would be appropriate for this difference. The appellant's comparables have improvement assessments that range from \$14,935 to \$18,844 or from \$11.97 to \$12.90 per square foot of living area. The subject's improvement assessment of \$16,167 or \$15.31 per square foot of living area falls within the range of the total improvement assessments but is above the range on a per square foot of living area basis as established the appellant's comparables but is justified based on the differing sizes and features of the comparables in relation to the subject property. Based on this record, after considering the appropriate adjustments to the appellant's comparables for differences from 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: June 16, 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

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