



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

APPELLANT: Scott Presslak
DOCKET NO.: 23-53226.001-R-1
PARCEL NO.: 15-13-418-039-0000

The parties of record before the Property Tax Appeal Board are Scott Presslak, the appellant, by Eric Feldman, attorney-at-law of Eric Feldman & Assoc. 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: | \$2,343 |
| IMPR.: | \$28,210 |
| TOTAL: | \$30,553 |

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 1.5-story dwelling of frame construction containing 1,056 square feet of living area. The dwelling is approximately 109 years old. Features of the property include a full unfinished basement, one bathroom, and a 2-car garage. The property has a 3,125 square foot site located in Forest Park, Proviso Township, Cook County. The subject is a class 2-03 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 consisting of class 2-03 properties improved with 1-story or 1.5-story dwellings of frame construction that range in size from 1,032 to 1,152 square feet of living area. The homes are 100 to 115 years old. Each property has a full basement with three comparables having formal recreation rooms. The comparables have 1, 1½, or 3 bathrooms and a 1-car or a 2-car

garage. One comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located from .04 to .38 of a mile from the subject property. Comparable #1 is located along the same street as the subject property. The comparables have improvement assessments ranging from \$20,595 to \$24,901 or from \$18.86 to \$22.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$22,429.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,553. The subject property has an improvement assessment of \$28,210 or \$26.71 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 consisting of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame construction that range in size from 1,016 to 1,132 square feet of living area. The homes are 94 to 103 years old. Each property has a full basement with one having finished area, 1 or 2 bathrooms, and a 2-car or 2.5-car garage. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Comparables #1 and #2 are located along the same street as the subject property. The comparables have improvement assessments ranging from \$28,875 to \$32,484 or from \$28.42 to \$29.46 per square foot of living area.

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 warranted.

The parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are relatively similar to the subject in size and age. These properties have varying degrees of similarity to the subject in features. The Board gives diminished weight to appellant's comparables #2, #4 and #5 due to each property having finished basement area, unlike the subject property, and the fact that comparable #5 also has central air conditioning, a feature the subject does not have. The Board gives reduced weight to board of review comparables #1 and #4 as each property has central air conditioning, unlike the subject property, and comparable #1 also has finished basement area whereas the subject has an unfinished basement. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparables #2 and #3. These properties are improved with dwellings that range in size from 1,034 to 1,132 square feet of living area and in age from 94 to 106 years old. Appellant's comparable #1 has a smaller garage than the subject and would require an upward adjustment to make the property more equivalent to the subject for this difference. Conversely, appellant's comparable #3 has two more bathrooms than the subject and would require a downward adjustment to make the property more equivalent to the subject property for this

difference. These four comparables have improvement assessments that range from \$20,595 to \$32,484 or from \$18.86 to \$28.70 per square foot of living area. Board of review comparables #2 and #3 are most similar to the subject in location and have improvement assessments of \$28,875 and \$32,484 or \$28.42 and \$28.70 per square foot of living area, respectively. The subject's improvement assessment of \$28,210 or \$26.71 per square foot of living area falls within the range established by the best comparables in this record and is below the two comparables most like the subject property in location. 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:

April 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

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