FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lisa Podmajersky
DOCKET NO.: 24-26304.001-R-1
PARCEL NO.: 17-20-416-030-0000

The parties of record before the Property Tax Appeal Board are Lisa Podmajersky, the appellant, by attorney Michael R. Davies of Ryan Law, PLLC 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:	$9,250
IMPR.:	$67,750
TOTAL:	$77,000

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 2024 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 two-story multi-family building of masonry exterior construction with 5,250 square feet of gross building area. The building is approximately 145 years old. Features of the property include a full basement that is finished with an apartment and three full bathrooms.[1] The property has a site with 2,500 square feet of land area and is located in Chicago, West 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject property and are

[1] The board of review disclosed the subject has a basement apartment, which was not reported by nor was it refuted by the appellant.

located from 1.95 to 2.37 miles from the subject property. The comparables are class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction ranging in size from 5,381 to 5,839 square feet of gross building area. The buildings are from 121 to 136 years old. Each comparable has a full basement and from three to seven full bathrooms. Two comparables each have either one or three additional half bathrooms. Three comparables each have a two-car garage. The comparables have improvement assessments that range from $52,068 to $63,530 or from $9.64 to $11.16 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final total assessment for the subject of $77,000. The subject property has an improvement assessment of $67,750 or $12.90 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables have the same assessment neighborhood code as the subject and are located within ¼ of a mile from the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction with 4,027 or 4,228 square feet of gross building area. The buildings are from 140 to 147 years old. The comparables each have a full or partial basement finished with an apartment and either four, five or eight full bathrooms. Comparable #1 has a 3.5-car garage and comparable #2 has central air conditioning. The comparables have improvement assessments that range from $53,237 to $57,454 or from $13.22 to $13.84 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. 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 eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's five comparables which are located approximately 2 miles or more from the subject and the buildings are dissimilar three-story designs with unfinished basements, when compared to the subject's two-story design with a basement apartment.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review which are located approximately ¼ of a mile from the subject. These comparables are improved with two-story buildings that have basement apartments, like the subject and are also similar to the subject in age. However, the Board finds all three buildings are either 19% or 23% smaller than the subject, suggesting upward adjustments would be

required to make them more equivalent to the subject. Conversely, each building has a greater number of bathrooms, when compared to the subject; board of review comparable #1 has a garage, unlike the subject; and board of review comparable #2 has central air conditioning, not a feature of the subject, suggesting downward adjustments would be necessary for these differences. Nevertheless, these three comparables have improvement assessments ranging from $53,237 to $57,454 or from $13.22 to $13.84 per square foot of gross building area. The subject's improvement assessment of $67,750 or $12.90 per square foot of gross building area falls above the range established by the best comparables in the record in terms of overall improvement assessment but below the range on a per square foot of gross building area basis. The subject's higher overall improvement assessment appears to be logical, given the subject's superior building size. Based on this record and after considering adjustments to the best 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:

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: October 20, 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 9-215 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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