FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lisa Weinstein
DOCKET NO.: 24-32954.001-R-1
PARCEL NO.: 14-29-207-042-0000

The parties of record before the Property Tax Appeal Board are Lisa Weinstein, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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:	$54,131
IMPR.:	$84,324
TOTAL:	$138,455

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 has two improvements on one parcel. Improvement #1 consists of a 3-story multi-family building of masonry exterior construction with 3,552 square feet of gross building area and is approximately 124 years old. Features include a full basement and three full bathrooms.[1] Improvement #2 was reported to be a multi-family building with 1,630 square feet of gross building area. The property has a 3,111 square foot site and is located in Chicago, Lake View Chicago Township, Cook County. Both improvements were classified class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

[1] The only description for Improvement #1, which was unrefuted by the board of review, was gleaned from the evidence presented by the appellant, as the board of review provided a substitute property for the subject in the "Notes on Appeal." The appellant also provided limited information, square footage only, for Improvement #2 in the second chart supplied in the brief.

The appellant contends assessment inequity concerning both improvements as the basis of the appeal. In support of the Improvement #1 inequity argument, the appellant submitted information, including property characteristic sheets, on five equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 3,300 to 3,780 square feet of gross building area . The buildings range in age from 127 to 141 years old. Four comparables each have a full basement and one comparable has a slab foundation. Each comparable has three or four full bathrooms with comparable #1 having two additional half bathrooms. Four comparables each have a 2-car garage. The comparables have improvement assessments ranging from $43,500 to $48,500 or from $11.99 to $13.18 per square foot of gross building area.

The appellant also submitted a table with limited information on five additional equity comparables for Improvement #2 which are located in this improvement's assessment neighborhood. The comparables are class 2-11 buildings that range in size from 1,786 to 2,100 square feet of gross building area and have improvement assessments ranging from $35,520 to $41,003 or from $19.18 to $19.95 per square foot of gross building area.

Based on this evidence, the appellant requested a total reduced total improvement assessment of $77,690 for both improvements with a reduced amount for Improvement #1 of $45,856 or $12.91 per square foot of gross building area and a reduced amount for Improvement #2 of $31,834 or $19.53 per square foot of living area.

The board of review submitted two separate "Board of Review Notes on Appeal" for a different property than the ones under appeal. The appellant submitted a copy of the final decision disclosing the total assessment for the subject of $154,049. The subject property has a combined improvement assessment of $99,918. The appellant reports that Improvement #1 has an improvement assessment of $61,450 or $17.30 per square foot of gross building area and Improvement #2 has an improvement assessment of $38,468 or $23.60 per square foot of gross building area, which were unrefuted by the board of review.

The board of review disclosed the presence of two improvements on the subject parcel by disclosing the improvement assessments per square foot for both improvements, which confirmed the total improvement assessment allocation disclosed by the appellant on a per square basis.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on two grid analyses for seven comparables located within the subject's assessment neighborhood. For clarity in the record, the comparables on the second grid were renumbered #5, #6, and #7 in the order they were presented. The comparables are improved with 2-story or 3-story, class 2-11 buildings of frame, masonry, or frame and masonry exterior construction that range in size from 1,600 to 4,037 square feet of gross building area. The buildings range in age from 127 to 147 years old. Five comparables each have a full basement and two comparables each have a slab or a crawl space foundation. Each comparable has from two to five full bathrooms. Three comparables each have central air conditioning. One

comparable has a 2-car garage. The comparables have improvement assessments ranging from $42,000 to $102,363 or from $22.23 to $34.62 per square foot of gross building 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). Based on the evidence in this record, the Board finds a reduction in the improvement assessment for Improvement #1 is warranted and no reduction for Improvement #2 is warranted.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board.

For Improvement #1, the Board has given reduced weight to the board of review comparables which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are located in the subject's assessment neighborhood and most similar to the subject in age and gross building size with varying degrees of similarity in foundation type, garage amenity, and other features which would require appropriate adjustments to make them more equivalent to the subject. The most similar comparables have improvement assessments ranging from $43,500 to $48,500 or from $11.99 to $13.18 per square foot of gross building area. The Board gives greater weight to the appellant's comparable #5 which has an improvement assessment of $43,500 or $13.18 per square foot of gross building area and is a 3-story building and lacks a garage amenity, like the subject. Improvement #1 has an improvement assessment of $61,450 or $17.30 per square foot of gross building area which falls above the best comparables in this record, as well as the comparable given most weight by the board and appears to be excessive. After considering adjustments for differences when compared to the subject, the Board finds a reduction in the improvement assessment for Improvement #1, commensurate with the appellant's request, is justified.

For improvement #2, the Board finds neither party submitted property details for Improvement #2, such as design, age, and other features, which are required by the Board to conduct a complete and meaningful analysis of the similarities and differences of these comparables to Improvement #2.

Based the limited evidence in this record, the Board finds Improvements #1 and #2 have improvement assessments of $45,856 (reduction) and $38,468 (No Change), respectively.

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: November 17, 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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