FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dan Shiffrin
DOCKET NO.: 24-37890.001-R-1
PARCEL NO.: 14-05-112-006-0000

The parties of record before the Property Tax Appeal Board are Dan Shiffrin, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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:	$39,402
IMPR.:	$60,598
TOTAL:	$100,000

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 3-story dwelling of frame exterior construction with 2,704 square feet of living area. The dwelling is approximately 122 years old. Features include a full basement, central air conditioning, and a 1-car garage. The property has a 3,960 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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, including property characteristic printouts, on four equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-06 dwellings ranging in size from 2,376 to 3,357 square feet of living area. The dwellings are from 119 to 130 years old. The appellant did not disclose the foundation type for the comparables, but in a supplementary table

provided in the evidence indicated they were each a "1" without further explanation. One comparable has central air conditioning. Two comparables each have one fireplace. Each comparable has from a 3-car to a 7-car garage. The comparables have improvement assessments ranging from $41,471 to $56,005 or from $16.67 to $17.45 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $100,000. The subject property has an improvement assessment of $60,598 or $22.41 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 located within the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of frame or masonry exterior construction ranging in size from 2,273 to 2,704 square feet of living area. The dwellings are from 91 to 128 years old. Each comparable has a full basement and central air conditioning. Three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments that range from $62,329 to $72,494 or from $24.61 to $29.67 per square foot of living 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 suggested equity comparables for the Board's consideration, none of which are 3-story dwellings like the subject. Nevertheless, the Board gives less weight to the appellant's comparables for which the foundation types were not disclosed by the appellant and are needed by the Board to make a complete and meaningful analysis of the similarities and differences of these comparables to the subject. Three of these comparables also presented additional differences relative to the subject in size and/or central air conditioning. The Board also gives less weight to board of review comparables #1 and #2 which differ substantially from the subject in size and lacks a garage amenity, which is a feature of the subject, respectively. The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4, which overall are more similar to the subject in location, design/class, age, dwelling size, and other features. The two best comparables have improvement assessments of $62,329 and $72,494 or $25.97 and $29.67 per square foot of living area. The subject's improvement assessment of $60,598 or $22.41 per square foot of living area falls below the two best comparables in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to 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: 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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