FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Andrew Studee
DOCKET NO.: 24-42416.001-R-1
PARCEL NO.: 13-12-407-027-0000

The parties of record before the Property Tax Appeal Board are Andrew Studee, the appellant, by attorney Jerrold H. Mayster of Mayster & Chaimson, 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 ***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:	$13,668
IMPR.:	$89,333
TOTAL:	$103,001

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 dwelling of frame exterior construction with 2,546 square feet of living area. The dwelling is approximately 123 years old. Features of the property include a full basement with finished area, three full bathrooms, one half bathroom, central air conditioning and a two-car garage.[1] The property has a 3,850 square foot site and is located in Chicago, Jefferson 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 on four equity comparables that have the same assessment neighborhood code as the subject property. The

[1] The board of review disclosed the subject dwelling has an additional half bathroom, which is further supported by the printout that contained additional information on the subject's property characteristics provided by the appellant.

comparables are class 2-06 properties improved with two-story dwellings of frame or masonry exterior construction ranging in size from 2,224 to 2,930 square feet of living area. The dwellings range in age from 98 to 131 years old. Each comparable has a full basement and from two to four full bathrooms.[2] Three comparables each have one or two additional half bathrooms and a two-car garage. Two comparables have central air conditioning. The comparables have improvement assessments that range from $64,934 to $94,953 or from $28.77 to $32.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $77,067 or $30.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $103,001. The subject property has an improvement assessment of $89,333 or $35.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables, one of which has the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with two-story dwellings of frame exterior construction containing 2,299 or 2,626 square feet of living area. Each comparable has a full basement with finished area, three or four full bathrooms, one additional half bathroom, central air conditioning and either a 1.5-car or a 3-car garage. The comparables have improvement assessments of $95,960 and $101,406 or $36.54 and $44.11 per square foot of living area, respectively. 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 six comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 due to their lack of central air conditioning and/or a garage, both features of the subject. The Board has also given less weight to the appellant's comparable #4 due to differences from the subject in age and dwelling size. The Board has given reduced weight to board of review comparable #2 which differs from the subject in location.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #1, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds the appellant's

[2] The appellant provided a printout for each comparable that contains additional information regarding bathroom count.

comparable #2 was not reported to have basement finish, a feature of the subject, suggesting an upward adjustment for this difference would be required to make the comparable more equivalent to the subject. Nevertheless, the comparables have improvement assessments of $81,919 and $95,960 or $28.77 and $36.54 per square foot of living area. The subject's improvement assessment of $89,333 or $35.09 per square foot of living area is bracketed by the two best comparables in the record. 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: July 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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