



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

APPELLANT: Pattee Cohen Schnitzer
DOCKET NO.: 24-50956.001-R-1
PARCEL NO.: 14-33-322-009-0000

The parties of record before the Property Tax Appeal Board are Pattee Cohen Schnitzer, 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: \$31,000
IMPR.: \$129,000
TOTAL: \$160,000

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 has two improvements on one parcel. Improvement #1 consists of a 3-story multi-family building of masonry exterior construction with 2,904 square feet of gross building area and which is approximately 142 years old. Features include a full basement and 3 full bathrooms.¹ Improvement #2 was reported to be a multi-family building with 1,200 square feet of gross building area. The property has a 2,000 square foot site and is located in Chicago, North 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 data 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 on five equity comparables located within the subject's assessment neighborhood. The comparables consist of 2-story or 3-story, class 2-11 multi-family buildings of masonry exterior construction that range in age from 1 to 136 years old. The buildings range in size from 2,814 to 3,082 square feet of gross building area. Each comparable has a full basement and four or six full bathrooms. One comparable has central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$42,000 to \$54,340 or from \$13.71 to \$17.63 per square foot of gross building area.

In support of the Improvement #2 inequity argument, the appellant submitted property search details and a chart in the brief containing five equity comparables located in the subject's assessment neighborhood. The comparables are identified as class 2-11 buildings ranging in size from 1,320 to 1,584 square feet of gross building area and have improvement assessments ranging from \$35,502 to \$44,500 or from \$26.64 to \$28.09 per square foot of gross building area.

Based on this evidence, the appellant requested a total reduced improvement assessment of \$83,086 for both improvements with a reduced amount of \$50,326 or \$17.33 per square foot of living area for Improvement #1 and a reduced amount of \$32,760 or \$27.30 per square foot of living area for Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" for a substitute property. The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$163,906. The subject property has a combined improvement assessment of \$132,906. The appellant reports that Improvement #1 has an improvement assessment of \$96,906 or \$33.37 per square foot of gross building area and Improvement #2 has an improvement assessment of \$36,000 or \$30.00 per square foot of gross building area, which were unrefuted by the board of review.

The board of review confirmed the presence of the 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 six comparables located within the subject's assessment neighborhood. For clarity in the record, the comparables on the second grid were renumbered #4, #5, and #6 in the order they were presented. The comparables consist of 2-story or 3-story, class 2-11 buildings of masonry, stucco, or frame and masonry exterior construction that range in age from 125 to 151 years old. The buildings range in size from 1,806 to 3,074 square feet of gross building area. Four comparables each have a full or partial basement and two comparables each have a slab foundation. Each comparable has from two to five full bathrooms with comparable #2 also having 2 additional half bathrooms. Two comparables each

have central air conditioning. The comparables have improvement assessments ranging from \$65,496 to \$99,038 or from \$31.30 to \$36.65 per square foot of gross building area.

The board of review did not provide any evidence in support of its contention of the correct assessment for Improvement #2.

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, but a reduction in the improvement assessment for Improvement #2 is not warranted.

For Improvement #1, the parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 through #5 and the board of review comparables #1 through #5 due to differences when compared to the subject in design, age, size, foundation type, central air conditioning, and/or garage amenity.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparable #1 and board of review comparable #6 which are overall most similar to the subject in location, design/class, age, and gross building size. However, board of review comparable #6 has a greater number of bathrooms than the subject suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the Improvement #1. The two most similar comparables have improvement assessments of \$42,000 and \$96,216 or \$13.71 and \$31.30 per square foot of gross building area, respectively. Improvement #1 has an improvement assessment of \$96,906 or \$33.37 per square foot of gross building area which falls above the two best comparables in this record and appears to be excessive. After considering adjustments for differences when compared to Improvement #1, including but not limited to bathroom count, the Board finds a reduction in the improvement assessment for Improvement #1 is justified.

For Improvement #2, the appellant provided information on five equity comparables. However, neither party provided property details for Improvement #2, such as design, age, and other features, which are required by the Board to conduct a meaningful analysis of the similarities and differences of these comparables to Improvement #2. Therefore, on this limited record, the Board finds that a reduction in the improvement assessment for Improvement #2 is not demonstrated by clear and convincing evidence.

Based the evidence in this record, the Board finds Improvements #1 and #2 have improvement assessments of \$93,000 (A Reduction) and \$36,000 (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: _____

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: _____

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

AGENCY

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