FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Kruse
DOCKET NO.: 24-52611.001-R-1
PARCEL NO.: 14-32-421-014-0000

The parties of record before the Property Tax Appeal Board are Michael Kruse, 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 ***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:	$13,687
IMPR.:	$68,314
TOTAL:	$82,001

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 3-story dwelling of masonry exterior construction with 1,616 square feet of living area. The dwelling is approximately 36 years old. The home features a slab foundation, 2½ bathrooms, central air conditioning, a fireplace, and a 1-car garage.[1] The property has an 883 square foot site and is located in Chicago, North Chicago, Cook County. The subject is classified as a class 2-95 townhome or row house 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 characteristics printouts that were used by the Board to verify or correct some of the data in the

[1] According to the property characteristics printout provided by the appellant and the board of review's grid analysis, the subject property has 2½ bathrooms and a slab foundation, which was not refuted by the appellant.

grid analysis, on five equity comparables. The properties are located within the subject's assessment neighborhood, and the appellant's grid analysis reported "n/a" for the comparables' proximity to the subject. The comparables consist of class 2-95, 2-story or 3-story dwellings of masonry exterior construction ranging in size from 1,482 to 1,710 square feet of living area. The dwellings are from 25 to 42 years old. Each comparable has a slab foundation, either 1½, 2, 2½ or 3 bathrooms, and a 1-car or a 2-car garage. Four comparables each have central air conditioning, and four comparables each have a fireplace. The comparables have improvement assessments that range from $49,082 to $58,987 or from $33.12 to $36.80 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 subject property has a total assessment of $82,001. The subject property has an improvement assessment of $68,314 or $42.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood and block as the subject property. Comparables #1 and #2 are also located along the same street as the subject. The comparables consist of class 2-95, 3-story dwellings of masonry exterior construction each containing 1,616 square feet of living area. The dwellings are 35 or 36 years old. Each comparable has a slab foundation, 2½ or 3½ bathrooms, central air conditioning, a fireplace, and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from $68,298 to $87,776 or from $42.26 to $54.32 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 nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review comparables #3 and #4 which have varying degrees of similarity to the subject in design, age, dwelling size, bathroom count, and/or lack central air conditioning or a garage amenity, which are both features of the subject.

The Board gives more weight to the board of review's comparables #1 and #2 which are located within the same assessment neighborhood, block and street as the subject. Additionally, these comparables are overall identical to the subject in design, age, dwelling size, bathroom count, foundation type and other features. These two comparables have improvement assessments of $68,298 and $68,329 or $42.26 and $42.28 per square foot of living area. The subject's

improvement assessment of $68,314 or $42.27 is bracketed by the improvement assessments of the two best comparables in the record that are overall identical to the subject's property characteristics in every respect. Based on this record, 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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