



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

APPELLANT: Bailey & Brill, LLC  
DOCKET NO.: 15-32891.001-R-1  
PARCEL NO.: 17-22-105-043-0000

The parties of record before the Property Tax Appeal Board are Bailey & Brill, LLC, the appellant, by attorney Timothy E. Moran, 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:** \$43,695  
**IMPR.:** \$79,743  
**TOTAL:** \$123,438

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 2015 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 mixed-use building of masonry exterior construction with 11,442 square feet of building area. The building is approximately 66 years old and has a slab foundation. The property has a 29,130 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables located within different assessment neighborhood codes than the subject property.<sup>1</sup> The comparables were improved with one, two-story and four, three-story

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<sup>1</sup> In the appellant's Comparable Sales/Assessment Grid Analysis the same property, identified as PIN 17-29-309-030-0000, was presented for both comparables #4 and #5, and a different property, identified as PIN 17-22-307-047-0000, was presented for comparable #5 in the appellant's "Basis of Brief" property detailed listing. The PIN 17-22-307-047-0000 as reported in the "Basis of Brief" evidence for comparable #5 was included in the appellant's appeal with an improvement assessment of \$73,929 or \$6.04 per square foot of living area and a total assessment of \$134,520.

mixed-use buildings of masonry exterior construction that ranged in size from 11,184 to 12,240 square feet of building area. The buildings are from 90 to 134 years old. Three comparables have partial or full unfinished basements. Three comparables have air conditioning. Two comparables have three-car garages. The comparables had improvement assessments that ranged from \$52,048 to \$73,929 or from \$4.65 to \$6.04 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$59,040 or \$5.16 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,438. The subject property has an improvement assessment of \$79,743 or \$6.97 per square foot of building area. The board of review requested that the subject's assessment be confirmed but did not present any evidence in support of its contention of the correct assessment for the subject property.

### **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 Board finds the only evidence of improvement assessment equity was presented by the appellant and was not refuted by the board of review. The Board recognizes the comparables have different neighborhood codes and are considerably older in age when compared to the subject property. In addition, the comparables have varying differences to the subject's story and features. The appellant's comparables had improvement assessments ranging from \$52,048 to \$73,929 or from \$4.65 to \$6.04 per square foot of building area. The subject's improvement assessment of \$79,743 or \$6.48 per square foot of building area is above the range established by the comparables contained in this record. The subject's total improvement assessments appear to be justified given the subject's superiority and after adjustments to the comparables for differences in age, story design, foundation, and features. 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: \_\_\_\_\_

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: \_\_\_\_\_

May 15, 2018



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

AGENCY

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