



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

APPELLANT: Urban Neighborhood Windy City, LLC
DOCKET NO.: 16-37360.001-R-1
PARCEL NO.: 14-31-414-015-0000

The parties of record before the Property Tax Appeal Board are Urban Neighborhood Windy City, LLC, the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$12,000
IMPR.: \$50,239
TOTAL: \$62,239

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 2016 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 3,000 square foot parcel of land with two improvements thereon. The first improvement contains a 125-year old, two-story, frame, multi-family dwelling with 2,644 square feet of living area and four apartments. The second improvement contains a 125-year old, two-story, frame, multi-family dwelling with 1,550 square feet of living area and two apartments therein. The property is located in West Chicago Township, Cook County. The subject is classified as a class 2-11, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of this appeal. In support of this argument, the appellant submitted information on five comparables. They are improved with a

multi-family dwelling of frame construction located within a four-block radius of the subject. The improvements ranged: in age from 114 to 149 years; in size from 2,520 to 2,903 square feet of living area; in number of apartments from two to three units; and in improvement assessments from \$15.40 to \$15.65 per square foot. Four properties included a full basement, while three properties contained garage area. The appellant submitted copies of the board of review's initial and re-review decisions, where each reflected a no change in the subject property's total assessment of \$62,239. Further, the appellant submitted copies of the descriptive details from the Cook County Assessor's website for the subject and each comparable.

At hearing, the appellant's attorney asserted that the subject property was a four-unit apartment building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$62,239. However, the Notes' and attachments indicated that the subject contained two improvements, thereon. The breakdown of improvement assessments were as follows: first improvement with four apartments and 2,644 square feet contained an improvement assessment of \$11.98 per square foot of living area; and the second improvement with two apartments and 1,550 square feet contained an improvement assessment of \$11.98 per square foot of living area. In support of this data, copies of the ASIQ printouts from the Cook County Assessor's office were submitted for the entire property providing descriptive and assessment details on both improvements.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for each of the subject's two improvements. For the first improvement, the comparables are improved with a multi-family dwelling of masonry or frame and masonry construction, located within a two-block radius of the subject. The improvements ranged: in age from 114 to 125 years; in size from 2,310 to 2,740 square feet of living area; and in improvement assessments from \$15.87 to \$19.48 per square foot. Amenities included a one-car or two-car garage, while three properties contained a full basement.

For the second improvement with 1,550 square feet on the subject property, the comparables are improved with a multi-family dwelling of frame construction located within a two-block radius of the subject. The improvements ranged: in age from 125 to 137 years; in size from 1,596 to 1,848 square feet; and in improvement assessment from \$21.34 to \$24.82 per square foot of living area. Amenities included a one-car or two-car garage, while three properties contained a full basement.

At hearing, the board of review's representative rested on the evidence submissions. He testified that the ASIQ printouts are prepared by the assessor's staff.

The appellant submitted no rebuttal argument.

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.

Initially, the Board finds that the appellant incorrectly accorded the entire improvement assessment to one of two improvements on the subject property. Therefore, the Board will construe the appellant to solely appeal the assessment of the first improvement in this 2016 appeal. Thereby, the Board finds that there was no evidence submitted to dispute the improvement assessment of the second building on the subject property.

The Board finds the best evidence of assessment equity to be the *appellant's comparables #1 and #2 as well as the board of review's comparables #2 through #4*. These five comparables had improvement assessments that ranged from \$15.40 to \$19.48 per square foot of living area. The subject's improvement assessment for the first improvement of \$11.98 per square foot of living area falls below the range established by the best comparables in this record. 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

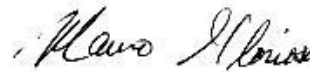
Member

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 26, 2020



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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