



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

APPELLANT: North & Kedzie Prop LLC  
DOCKET NO.: 18-33416.001-C-1  
PARCEL NO.: 13-35-423-049-0000

The parties of record before the Property Tax Appeal Board are North & Kedzie Prop LLC, the appellant, by attorney Noah J. Schmidt, 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:** \$8,104  
**IMPR.:** \$25,210  
**TOTAL:** \$33,314

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 2018 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 is improved with a one-story commercial building with 919 square feet of building area. The building is 34 years old. The property has an 1,801 square foot site and is located in Chicago, Jefferson Township, Cook County. The property is a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal in his appeal petition. In support of this argument the appellant submitted information about five suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,314. The subject's improvement assessment is \$25,210, or \$27.43 per square foot of building area. The board of review submitted information about sales

of five suggested comparable properties. There was information about past assessments of some of the comparables, but it is not clear whether that included the 2018 total assessments or improvement assessments.

The matter was set for a hearing before a Board ALJ on June 27, 2023. Before the scheduled hearing, however, the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

### **Conclusion of Law**

The taxpayer's appeal petition asserts assessment inequity as a basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). A uniformity argument generally focuses on whether there is uniformity between the assessment of the subject and the assessments of other properties that are similar in kind and character to the subject and are similarly situated to it. 86 Ill. Admin. Code § 1910.65(b); Peacock, 339 Ill. App. 3d at 1069. It is recommended that proof of unequal treatment in the assessment process 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 warranted.

Here, the appellant's suggested comparables are not sufficiently similar to the subject that the difference in assessments demonstrates lack of uniformity by clear and convincing evidence. The first three comparables have building areas substantially larger than the subject's and buildings that are substantially older. They are also located several miles from the subject.

The building on the appellant's fourth suggested comparable has nearly twice the building area of the subject's building, although the two buildings are roughly the same age. The two buildings are several miles apart. The subject's assessment of \$27.43 per square foot of building area is only about 11% higher than this comparable's assessment of \$24.80 per square foot, and this discrepancy could easily be explained by the differences in the sizes of the buildings and possibly the locations.

The building on appellant's fifth suggested comparable has about 45% more building area and is considerably older than the subject building. The subject's assessment of \$27.43 per square foot

of building area is only about 10% higher than this comparable's assessment of \$24.96 per square foot and this discrepancy could easily be explained by the differences in the sizes and ages of the buildings.

The Board gives little weight to the board of review's evidence, which emphasized suggested comparable sales rather than assessments. Nevertheless, the appellant had the burden of showing unequal treatment in the assessment process by clear and convincing evidence. For the reasons stated above, the appellant failed to satisfy this burden, and a reduction in the subject's assessment is not warranted.

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:

August 22, 2023



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

North & Kedzie Prop LLC, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 West Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602