



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

APPELLANT: Bakle Propertiees LLC
DOCKET NO.: 19-36113.001-R-1
PARCEL NO.: 16-01-204-011-0000

The parties of record before the Property Tax Appeal Board are Bakle Propertiees LLC, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$8,007
IMPR.: \$34,609
TOTAL: \$42,616

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 2019 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 consists of two improvements. Improvement #1 is a 2-story multi-family building of frame exterior construction with 2,068 square feet of building area.¹ The building is approximately 130 years old. Features of the property include a concrete slab foundation. The property has a 3,140 square foot site and is located in Chicago, West Chicago Township, Cook County. The Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is described as a class 2-02 property with 712 square feet of living area.

¹ The board of review disclosed in the "Notes on Appeal" that the subject was a multi-improvement property with only one improvement being appealed; this was not disclosed by the appellant and was unrefuted by the appellant in written rebuttal.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal for Improvement #1 only. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of frame exterior construction that range in size from 2,034 to 2,272 square feet of building area. The comparables range in age from 115 to 135 years old. Each comparable has a concrete slab foundation. Two comparables each have a 1-car garage. The comparables have improvement assessments ranging from \$25,497 to \$32,490 or from \$12.17 to \$14.30 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$42,616. Improvement #1 has an improvement assessment of \$24,977 or \$12.08 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables are improved with 2-story class 2-11 multi-family buildings of frame exterior construction that range in size from 2,004 to 2,266 square feet of building area. The comparables range in age from 115 to 135 years old. Each comparable has a concrete slab foundation. Two comparables each have a 1-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$29,452 to \$34,929 or from \$14.08 to \$16.35 per square foot of building area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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). 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 a total of seven comparable properties for the Board's consideration, which includes the parties' common comparable. The Board gives less weight to the appellant's comparables #1 and #2 as well as board of review comparables #1 and #4 which each have a garage unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' three remaining comparables, which includes the common comparable, which are overall more similar to the subject in location, design, age, building size, and features. These comparables have improvement assessments ranging from \$31,912 to \$34,929 or from \$14.08 to \$16.35 per square foot of building area. The subject property's improvement assessment of \$24,977 or \$12.08 per square foot of building area falls below the range established by the comparables in this record.

Based on the record and after considering adjustments to the best comparables for differences from the subject, 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 improvement assessment based on inequity 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: March 26, 2024



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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