



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

APPELLANT: 948 West Armitage, LLC
DOCKET NO.: 19-51529.001-R-1
PARCEL NO.: 14-32-225-045-0000

The parties of record before the Property Tax Appeal Board are 948 West Armitage, LLC, the appellant, by attorney James E. Doherty, of Tully & Associates, 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: \$27,412
IMPR.: \$137,441
TOTAL: \$164,853

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 property consists of a 111-year-old, three-story, mixed-use building of masonry construction containing with 6,804 square feet of living area. The building contains one retail unit and five apartment units. Features of the home include a full basement with a recreation room, six full bathrooms and ten bedrooms. The property has a 2,492 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables, printouts from the Cook County Assessor's Office for the subject property and each of the comparables, as well as the Rent Rolls, Income and Expense Statements, Occupancy/Vacancy Affidavit for the commercial space, a lease brochure, and photos of the exterior of the commercial space. All of

the comparables were improved with varying degrees of similarities. The improvements ranged: in age between 10 and 137 years old; in size between 4,450 and 8,598 square feet of living area; and in improvement assessment from \$12.11 to \$16.54 per square foot of living area. Based on this evidence, the appellants are requesting an assessment amount of \$136,276.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,853. The subject property has an improvement assessment of \$137,441 or \$20.20 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. All were improved with a three-story, multi-family dwelling of masonry construction with either a full or partial basement. The improvements ranged: in age from 101 to 143 years old; in size between 6,405 and 7,568 square feet of living area; and in improvement assessment from \$20.28 to \$30.48 per square foot of living area.

During the December 8, 2023, hearing, appellant testified that their comparables are similar to the subject property with some located on the same block. Appellant reiterated their request for a reduction in total assessment to \$136,276 or in the alternative \$159,000 which was the 2018 reduced assessment amount.

The board of review argued that its comparables are closer in size and location, reiterating its request for an assessment amount of \$164,853.

Conclusion of Law

The taxpayers assert assessment inequity as the 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 (4th 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). 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 best evidence of assessment equity to be the board of review's comparables #1 and #3 and appellant's comparables #2 and #4. These comparables ranged in improvement assessment from \$15.20 to \$22.02 per square foot of living area. The subject's improvement

assessment of \$20.20 per square foot of living area falls within the range established by the best comparables in this record. These comparables were given more weight based on the fact all are mixed-use buildings of masonry construction with a full basement, similar living area square footage, and located in close proximity to the subject property. 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: January 16, 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

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

APPELLANT

948 West Armitage, LLC, by attorney:
James E. Doherty
Tully & Associates, LTD.
33 North Dearborn Street
Suite 2450
Chicago, IL 60602

COUNTY

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