



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

APPELLANT: Willow Springs Apartments LLC  
DOCKET NO.: 19-53991.001-R-1  
PARCEL NO.: 18-33-322-004-0000

The parties of record before the Property Tax Appeal Board are Willow Springs Apartments LLC, the appellant(s), 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:** \$17,100  
**IMPR.:** \$36,995  
**TOTAL:** \$54,095

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 38,000 square foot parcel of land improved with two 77-year-old, frame, two-story, multi-family dwellings. Improvement #1 contains 1,280 square feet of building area while improvement #2 contains 2,400 square feet of building area. The property is located in Willow Springs, Lyons Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant data on five comparables for each improvement. The appellant lists both improvements as containing 1,280 square feet of building area. The appellant lists the allocated improvement assessment for improvement #1 of \$8,310 and the allocated improvement assessment for improvement #2 of \$17,854.

The board of review submitted its "Board of Review Notes on Appeal" with no assessment information listed on the document. The subject's assessment is \$54,095 with total improvement assessment of \$36,995. The board of review did not breakout the allocated improvement assessments for each improvement.

In support of the current assessment, the board of review submitted four comparables. The board of review included website printouts showing improvement #1's size of 1,280 square feet of building area and improvement #2's size of 2,400 square feet of building area. The evidence also included "Notes on Appeal" for a second parcel number.

### **Conclusion of Law**

As to the size of each improvement, the Board finds the board of review submitted evidence to show that improvement #1 contains 1,280 square feet of building area while improvement #2 contains 2,400 square feet of building area. The Board also finds the appellant disclosed the allocated assessments for each improvement which reflects an improvement assessment for improvement #1 of \$6.49 per square foot of building area and an improvement assessment for improvement #2 of \$7.44 per square foot of building area.

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 best evidence of assessment equity for improvement #1 to be the appellant's comparables #4 and #5 and the board of review's comparable #4. These comparables had improvement assessments ranging from \$6.14 to \$7.10 per square foot of building area. The subject's improvement assessment of \$6.49 per square foot of building area is within the range of the best comparables in this record. The remaining comparables were given less weight due to differences in size. The Board further finds the best equity comparables for improvement #2 to be the appellant's comparables and the board of review's comparable #3. These comparables had improvement assessments ranging from \$6.06 to \$9.28 per square foot of building area. The subject's improvement assessment of \$7.44 per square foot of building area is within the range of the best comparables in this record. The remaining comparables were given less weight due to differences in size. 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.

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Chairman



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Member



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Member



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Member



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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 21, 2023



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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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APPELLANT

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