



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

APPELLANT: Gallery Square LP
DOCKET NO.: 19-55171.001-R-1
PARCEL NO.: 17-21-313-003-0000

The parties of record before the Property Tax Appeal Board are Gallery Square LP, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$5,875
IMPR.: \$21,562
TOTAL: \$27,437

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board 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 is improved with a 2-story multi-family building of masonry exterior construction with 2,326 square feet of building area. The building is approximately 135 years old. Features of the building include an unfinished basement, central air conditioning, and a 2-car garage.¹ The property has a 2,500 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Residential Appeal petition is internally inconsistent, reporting in Section III that the home has a 3-car garage, but in the grid analysis reporting it has a 2-car garage. The board of review reported in its grid analysis that the subject has a 2-car garage. Given the lack of uniformity argument, on this record the Board finds this single discrepancy is not material to the final outcome.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. Although the appellant's counsel did not mark contention of law on the appeal petition, counsel indicated the appeal was filed based on a reduction in the previous year's assessment per Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's evidence disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-47422. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$23,870 based upon an agreement of the parties. The appellant's appeal petition indicated the property is not owner-occupied.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables located in the subject's assessment neighborhood code. The comparables are improved with class 2-11 buildings of frame or masonry exterior construction ranging in size from 2,368 to 2,473 square of building area. The comparables are either 125 or 130 years old. Two comparables each have an unfinished basement and two comparables each have a concrete slab foundation. One comparable has a 1-car garage. These properties have improvement assessments ranging from \$17,547 to \$18,127 or of either \$7.33 or \$7.41 per square foot of building area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$23,870 with an improvement assessment of \$17,995 or \$7.74 per square foot of building area.

The appellant's submission did not include a copy of the "Cook County Board of Review" final decision for tax year 2019.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,437. The subject property has an improvement assessment of \$21,562 or \$9.27 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's assessment neighborhood code. The comparables are improved with 2-story or 3-story class 2-11 buildings of frame or masonry exterior construction ranging in size from 2,563 to 2,928 square of building area. The comparables are each 130 years old. Two comparables each have an unfinished basement and one comparable has a concrete slab foundation. These properties have improvement assessments ranging from \$29,999 to \$44,810 or from \$11.00 to \$17.48 per square foot of building area, respectively. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant reiterated their request to have the 2018 PTAB decision "roll over" to the 2019 tax year.

Conclusion of Law

The appellant, in part, raised a contention of law requesting the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the

evidence. See (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board finds the appellant's contention of law argument is without merit. The appeal form indicates the subject property is not owner-occupied which is one of the requirements for a "rollover" under Section 16-185 to occur.

Alternatively, 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.

The record contains seven comparables submitted by the parties to support their respective positions. The Board finds none of the parties' comparables to be truly similar to the subject due to differences when compared to the subject in design, building size, bathroom count, central air conditioning, foundation type, and/or garage amenity. Nevertheless, the Board gives less weight to board of review comparables #1 and #3 which are significantly larger buildings than the subject. The appellant's comparables and board of review comparable #2 are similar in age and building size. These comparables have improvement assessments ranging from \$17,547 to \$44,810 or from \$7.33 or \$17.48 per square foot of building area. The subject's reported improvement assessment of \$21,562 or \$9.27 per square foot of building area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not prove by clear and convincing evidence that the subject 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 21, 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

Gallery Square LP, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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