



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

APPELLANT: Soda Pop Lofts LP.  
DOCKET NO.: 19-55178.001-R-1  
PARCEL NO.: 17-21-304-046-0000

The parties of record before the Property Tax Appeal Board are Soda Pop Lofts 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:** \$5,463  
**IMPR.:** \$36,786  
**TOTAL:** \$42,249

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 frame exterior construction with 4,290 square feet of building area.<sup>1</sup> The building is approximately 135 years old. Features of the building include a concrete slab foundation and a 1-car garage. The property has a 2,325 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.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted information on four equity comparables located in the subject's assessment neighborhood code. The

---

<sup>1</sup> The subject's property characteristics were gleaned from the evidence presented by the appellant, as the board of review submitted property characteristics for a different dwelling than the subject.

comparables are improved with class 2-11 buildings of frame or masonry exterior construction ranging in size from 4,136 to 4,355 square of building area. The comparables range in age from 99 to 130 years old. Two comparables each have an unfinished basement and two comparables each have a concrete slab foundation. One comparable has a 3.5-car garage. These properties have improvement assessments ranging from \$23,443 to \$27,001 or from \$5.58 to \$6.26 per square foot of building area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$36,756 with an improvement assessment of \$31,293 or \$7.29 per square foot of building area.

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 18-47417. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$36,756 based upon an agreement of the parties. The appellant's appeal petition indicated the property is not owner-occupied.

The appellant's submission disclosed that the subject's total assessment was \$42,249 with an improvement assessment of \$36,786 or \$8.57 per square of building area.

The board of review submitted its "Board of Review Notes on Appeal" for a different property than the one under appeal. The board of review submitted information on four equity comparables located in the subject's assessment neighborhood code. The comparables are improved with 2-story class 2-11 buildings of frame exterior construction ranging in size from 3,609 to 3,969 square of building area. The comparables are either 130 or 135 years old. Three comparables each have a concrete slab foundation and one comparable has an unfinished basement. One comparable has central air conditioning. One comparable has a 1-car garage. These properties have improvement assessments ranging from \$36,501 to \$40,379 or from \$9.64 to \$11.12 per square foot of building area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant requested to have the 2018 PTAB decision "rolled over" to the 2019 tax year pursuant to Section 16-185 of the Illinois Property Tax Code.

### **Conclusion of Law**

As initial matter, the Board finds the subject property does not qualify for a "rollover" as the appeal form indicates the subject property is not owner-occupied which is one of the requirements for a "rollover" under Section 16-185 of the Illinois Property Tax Code (35 ILCS 200/16-185).

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 eight comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #2, #3, and #4 which are less similar to the subject in building size than other comparables in this subject and/or have a basement foundation, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 as well as board of review comparable #1 which are similar to the subject in age, building size, and most features. However, two comparables each lack a garage suggesting upward adjustments for this difference would be necessary to make them more comparable to the subject. Nevertheless, these comparables have improvement assessments ranging from \$23,443 to \$38,246 or from \$5.58 to \$9.64 per square foot of building area. The subject's reported improvement assessment of \$36,786 or \$8.57 per square foot of building area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

Soda Pop Lofts 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