



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

APPELLANT: MNM Buildings Mgmt LLC 9037 Skokie
DOCKET NO.: 20-39063.001-R-1
PARCEL NO.: 10-15-308-058-0000

The parties of record before the Property Tax Appeal Board are MNM Buildings Mgmt LLC 9037 Skokie, the appellant, 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: \$3,680
IMPR.: \$27,697
TOTAL: \$31,377

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 2020 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 2-story building of masonry exterior construction with 2,608 square feet of building area. The building is approximately 65 years old. Features of the building include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 4,600 square foot site and is located in Skokie, Niles 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 concerning the improvement as the basis of the appeal.¹ In support of this argument the appellant submitted information on five equity comparables presented in two grid analyses and renumbered as comparables #1 through #5 for

¹ The appellant also indicated a contention of law as a basis of the appeal but argued assessment inequity in the brief. Thus, the Board shall consider only the assessment inequity basis.

ease of reference. The comparables are located within the same assessment neighborhood code as the subject and are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,339 to 7,193 square feet of building area. The buildings range in age from 68 to 95 years old. Each comparable has a basement, two of which are finished with an apartment, one comparable has central air conditioning, and three comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$14,208 to \$51,801 or from \$3.88 to \$7.20 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,075.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,377. The subject property has an improvement assessment of \$27,697 or \$10.62 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables presented in two grid analyses and renumbered as comparables #1 through #8 for ease of reference. The comparables are located within the same assessment neighborhood code as the subject and are improved with 2-story, class 2-11 buildings of masonry exterior construction with 3,338 or 3,520 square feet of building area. The buildings range in age from 66 to 72 years old. Each comparable has a basement, one of which has finished area, one comparable has a fireplace, and five comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$35,627 to \$37,497 or from \$10.62 to \$11.23 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #4, #5, #6, and #7, due to substantial differences from the subject in building size, age, basement finish, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, #3, and #8, which are more similar to the subject in building size, age, location, and most features, although these comparables lack central air conditioning that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$36,998 to \$37,292 or of \$11.08 and \$11.17 per square foot of living area. The subject's improvement assessment of \$27,697 or \$10.62 per square foot of living area falls below

the range established by the best comparables in this record. Based on this record and after considering appropriate 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 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: _____

August 20, 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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