



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

APPELLANT: BGME Enterprises LLC Group L142
DOCKET NO.: 21-26207.001-R-1
PARCEL NO.: 29-03-402-033-0000

The parties of record before the Property Tax Appeal Board are BGME Enterprises LLC Group L142, 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: \$4,470
IMPR.: \$6,889
TOTAL: \$11,359

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 2021 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 1.5-story building of frame exterior construction with approximately 2,461 square feet of gross building area.¹ The structure is approximately 77 years old. Features include a partial basement, with finished area, central air conditioning and a four-car garage. The property has an 11,920 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.²

¹ The board of review reported a dwelling size of 2,461 square feet of gross building area while the appellant in the Sec. V grid analysis reported a building size of 2,372 square feet. Neither party presented any substantive evidence to support their respective building size conclusions. However, in the appellant's brief accompanying the appeal, the subject was stated to contain 2,461 square feet and the requested reduced assessment conforms to the larger size. On this limited record, the Board has accepted that the building contains 2,461 square feet of gross building area.

² The appellant's submission describes the subject as a class 2-04 property but provides no data to support the assertion.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on five³ suggested comparable properties along with property characteristics printouts for the comparables. The comparables are each located in the same neighborhood code as the subject and consist of either class 2-04 or 2-11 buildings of frame or masonry exterior construction which are 43 to 113 years old. The comparables range in size from 1,885 to 2,862 square feet of living area. According to the attached characteristics sheets, three comparables each have a full unfinished basement and comparables #1 and #2 have no basements. Comparables #1 and #3 have central air conditioning and comparables #1 and #4 have one and two fireplaces, respectively. Four comparables have either a 2-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$1,407 to \$4,856 or from \$0.71 to \$2.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the improvement assessment to approximately \$4,183 or \$1.70 per square foot of living area based upon a building size of 2,461 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,359. The subject property has an improvement assessment of \$6,889 or \$2.80 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and consist of class 2-11 buildings of frame or masonry exterior construction which are 59 to 98 years old. The comparables range in size from 2,116 to 2,283 square feet of building area. Three comparables have a full basement, one of which has finished area and comparable #4 has a crawl-space foundation. Comparables #1 has central air conditioning. Three comparables have from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$7,637 to \$11,501 or from \$3.35 to \$5.27 per square foot of gross 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with board of review comparable #4, each of which lack a basement foundation which is a feature of the subject, including finished basement area.

³ For ease of reference, the Board has renumbered the last comparable property as #5.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5 as well as board of review comparables #1, #2 and #3 which present varying degrees of similarity to the subject in age, dwelling size, foundation and/or other amenities. Recognizing that adjustments to the comparables are necessary to account for differences when compared to the subject property, the record reveals these comparables have improvement assessments ranging from \$4,281 to \$11,501 or from \$1.70 to \$5.27 per square foot of building area. The subject's improvement assessment of \$6,889 or \$2.80 per square foot of building area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject in age, size and/or other features, 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

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: _____

July 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

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