



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

APPELLANT: A & R Rehab, LLC
DOCKET NO.: 21-26974.001-R-1
PARCEL NO.: 28-25-312-026-0000

The parties of record before the Property Tax Appeal Board are A & R Rehab, LLC, the appellant, by Brian P. Liston, attorney-at-law of the Law Offices of Liston & Tsantilis, 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: \$1,828
IMPR.: \$9,150
TOTAL: \$10,978

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 is improved with a multi-level dwelling of frame and masonry exterior construction that contains 1,340 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a partial basement with a formal recreation room and 1½ bathrooms. The property has a 6,650 square foot site located in Hazel Crest, Thornton Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,363 to 1,586 square feet of living area. The dwellings range in age from 50 to 64 years old. Each property has a partial basement

with a recreation room and an attached 1-car or 2-car garage. Each comparable has one or two full bathrooms and two comparables have an additional one or two ½ bathrooms. One comparable has a fireplace and one comparable has central air conditioning. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$7,709 to \$9,241 or from \$5.65 to \$5.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,678.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,978. The subject property has an improvement assessment of \$9,150 or \$6.83 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 consisting of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,154 to 1,367 square feet of living area.¹ The dwellings range in age from 51 to 64 years old. Each property has a partial basement with a formal recreation room and 1 or 1½ bathrooms. Two comparables have one fireplace, and one comparable has a 1½ car garage. The comparables have the same assessment neighborhood code as the subject and are located on the same block as the subject or ¼ of a mile from the subject property. Their improvement assessments range from \$8,358 to \$9,978 or from \$6.53 to \$7.98 per square foot of living area.

Conclusion of Law

The appellant 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 information on six comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparable #3 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #4 that are improved with multi-level dwellings that range in size from 1,280 to 1,367 square feet of living area. Each of these comparables has one fireplace, unlike the subject, suggesting each would require a downward adjustment to make them more equivalent to the subject for this difference. Appellant's comparable #1 also has a two-car attached garage, a feature the subject does not have, necessitating a downward adjustment to make the property more equivalent to the subject for this dissimilarity. Conversely appellant's comparable #1 and board of review comparable #4 have ½ less bathroom than the subject indicating upward adjustments to these two comparables for this difference would be appropriate. These three comparables have improvement assessments that range from \$7,709 to \$9,978 or from \$5.65 to \$7.30 per square foot of living

¹ The board of review grid analysis included four properties, however, comparables #1 and #2 are duplicates.

area. The subject's improvement assessment of \$9,150 or \$6.83 per square foot of living area falls within the range established by the best comparables in this record. Based on this record; after considering the appropriate adjustments to the best comparables, 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: June 17, 2025



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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