



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

APPELLANT: T & J Investors, LLC 2856
DOCKET NO.: 21-30402.001-R-1
PARCEL NO.: 16-26-419-047-0000

The parties of record before the Property Tax Appeal Board are T & J Investors, LLC 2856, the appellant, by attorney Dora Cornelio, 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: \$3,671
IMPR.: \$23,414
TOTAL: \$27,085

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.

Preliminary Matter

Each party recognized the subject parcel is improved with two structures. However, both parties also made numerous errors in their respective evidentiary submissions as outlined herein.

In Section III of the Residential Appeal petition, the appellant described only the smaller of the two improvements. With a brief and as part of the evidence, the appellant presented two separate, five comparable, grid analyses, as to each of the subject improvements. However, in **both** grid analyses, the appellant erroneously described the “subject” as the smaller improvement and also erroneously analyzed the entire improvement assessment as to that single smaller improvement.

In contrast, the “Notes on Appeal” presented by the board of review articulated the improvement assessments for each of the two improvements. However, the board of review erroneously

asserted the “attorney did not separate improvements” and “only provided evidence” for the smaller improvement. For its evidence, the board of review presented one grid analysis with equity data as to the smaller improvement. However, in the grid analysis, the board of review described the “subject” as the larger improvement and, despite the previous assessment breakdown, also like the appellant, utilized the entire improvement assessment as to the larger structure in its analysis.

Findings of Fact

The subject parcel of 3,125 square feet of land area is improved with two assessable structures. Improvement #1 consists of a one-story dwelling of masonry exterior construction with 967 square feet of living area which is approximately 125 years old. Improvement #2 consists of a two-story multi-family building of masonry exterior construction with 2,167 square feet of gross building area which is approximately 111 years old and a concrete slab foundation. The subject is located in Chicago, West Chicago Township, Cook County. Improvement #1 is a class 2-02 property and Improvement #2 is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant Evidence

The appellant contends assessment inequity concerning both improvements as the basis of the appeal.

Class 2-02, one-story, Improvement #1

As to Improvement #1, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject along with property characteristics printouts that were used to make corrections/additions to the Section V grid analysis. The comparables consist of class 2-02 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction which range in age from 74 to 134 years old. The dwellings range in size from 816 to 969 square feet of living area. Each comparable has a full basement, with finished area. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$1,626 to \$3,399 or from \$1.87 to \$3.59 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment for Improvement #1 of \$3,094 or \$3.20 per square foot of living area as depicted in the brief.

Class 2-11, two-story, Improvement #2

As to Improvement #2, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject along with property characteristics printouts that were analyzed to correct/add data in the Section V grid analysis. The comparables consist of class 2-11 1.5-story or 2-story buildings of frame or masonry exterior construction that are 124 to 139 years old. The buildings range in size from 2,354 to 2,616 square feet of gross building area. Four comparables have full basements with finished area and comparable #1 has a concrete slab foundation. Three comparables have 2-car or 2.5-car garages. The comparables have improvement assessments ranging from \$4,528 to \$5,315 or from \$1.84 to \$2.10 per square foot

of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment for Improvement #2 of \$4,377 or \$2.02 per square foot of gross building area as depicted in the brief.

Board of Review Evidence

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,085 where the subject property has an improvement assessment of \$23,414. Improvement #1 has an improvement assessment of \$7,710 or \$7.97 per square foot of living area and Improvement #2 has an improvement assessment of \$15,704 or \$7.25 per square foot of gross building area.

In support of its contention of the correct assessment of Improvement #1, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and on the same block or within ¼ of a mile from the subject. The comparables consist of class 2-02 1-story dwellings of masonry exterior construction which range in age from 120 to 128 years old. The dwellings range in size from 819 to 966 square feet of living area. Each comparable has a full or partial basement, one of which has finished area. Each comparable has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$9,475 to \$12,328 or from \$10.34 to \$15.05 per square foot of living area.

As reported previously in Preliminary Matter, the board of review provided no evidence in support of the assessment of Improvement #2 due to the mistaken contention that appellant failed to submit evidence as to that structure.

Based on the foregoing evidence and argument, the board of review requested confirmation of the 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 improvement assessment is not warranted.

Improvement #1

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board as to Improvement #1. The Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparable #1, due to significant differences in dwelling size when compared to Improvement #1.

The Board finds the best evidence of assessment equity as to Improvement #1 to be appellant's comparables #2, #3, and #5 as well as board of review comparables #2, #3, and #4, each of which are similar to the subject in location, classification, age, design, dwelling size and some features. These best comparables have improvement assessments ranging from \$2,625 to \$3,671 or from \$2.73 to \$11.88 per square foot of living area. Improvement #1's improvement assessment of \$3,094 or \$3.20 per square foot of living 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 of living area basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in Improvement #1's assessment is not justified.

Improvement #2

The appellant submitted five equity comparables to support a request for a reduction in the improvement assessment of Improvement #2 while the board of review provided no evidence in support of the assessment of this building for consideration by the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #5, due to significant differences in building size of approximately 16% or more when compared to the subject.

The Board finds the best evidence of assessment equity as to Improvement #2 are appellant's comparables #2 and #4, each of which are similar to the subject in location, classification, building size and some features. Each of these comparables are older than the subject suggesting adjustments for this difference should be applied. Likewise, these buildings each have basement foundations with finished area where as the subject has a concrete slab foundation suggesting adjustments would be necessary to make these comparables more equivalent to the subject. These two best comparables in the record have improvement assessments of \$4,528 and \$4,932 or \$1.92 and \$2.08 per square foot of gross building area. Improvement #2's improvement assessment of \$4,377 or \$2.02 per square foot of gross building area is below the best comparables in terms of overall improvement assessment and is bracketed by the best comparables in this record on a per-square-foot of gross building area. Based on this record and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #2 was inequitably assessed and a reduction in Improvement #2's assessment is not justified.

In conclusion, on this record and after thoroughly examining the data presented, the Board finds the appellant did not meet the burden of proof of clear and convincing evidence and a reduction in the subject's improvement assessment is not warranted.

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

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