



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

APPELLANT: Maxa Group, LLC - Series Z
DOCKET NO.: 21-30456.001-R-1
PARCEL NO.: 13-36-227-054-0000

The parties of record before the Property Tax Appeal Board are Maxa Group, LLC - Series Z, 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 **A Reduction** 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: \$11,700
IMPR.: \$70,310
TOTAL: \$82,010

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 one parcel with two improvements. Improvement #1 consists of a 3-story class 2-12 mixed-use building with frame exterior construction that has 3,665 square feet of building area, is approximately 124 years old and includes two fireplaces. Improvement #2 consists of a 2-story class 2-11 multi-family building of masonry exterior construction with 3,366 square feet of building area that is approximately 126 years old and features a basement finished with an apartment. The two improvements have a combined total building area of 7,031 square feet of area. The property has an approximately 2,600 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject classifications are from 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 this argument for improvement #1, the mixed-use building, the appellant

submitted a grid analysis and four Parcel Search Details with information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 3,168 to 4,145 square feet of building area. The buildings range in age from 100 to 138 years old. Four comparables have an unfinished basement and one property has a 1.5-car garage. The comparables have improvement assessments ranging from \$18,851 to \$35,577 or from \$5.95 to \$9.03 per square foot of building area.

For improvement #2, the multi-family building, the appellant submitted five Property Search Details along with a table labeled, CLASS 2-11 LINE ITEM, with information on five equity comparables located in the same assessment neighborhood code as the subject property. According to the Property Search Details, the comparables are improved with 2-story or 3-story class 2-11 buildings of masonry or frame and masonry exterior construction ranging in size from 3,222 to 3,681 square feet of building area. The buildings range in age from 118 to 133 years old. Four comparables have a basement, one of which is finished with an apartment. Four properties have from a 1.5-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$27,241 to \$32,000 or from \$8.41 to \$8.69 per square foot of building area.

Based on this evidence, the appellant requested the improvement assessment for the subject's two improvements be reduced to \$60,160 or \$8.56 per square foot of building area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,830. The subject property has an improvement assessment of \$87,130 or \$12.39 per square foot of building area.² In support of its contention of the correct assessment the board of review submitted one grid analysis with information on four multi-family equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 buildings of masonry exterior construction ranging in size from 3,322 to 4,122 square feet of building area. The buildings range in age from 111 to 126 years old. Each comparable has a basement, two of which are finished with an apartment. One comparable has a 2-car garage. These multi-family comparables have improvement assessments ranging from \$49,476 to \$63,000 or from \$13.37 to \$16.20 per square foot of building area. The board of review did not submit any comparables related to the subject's mixed-use improvement. Based on this evidence the board of review requested the subject assessment be confirmed.

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

¹ The appellant's brief disclosed the requested improvement assessment for the class 2-12 improvement of \$31,450 and a requested improvement assessment for the class 2-11 improvement of \$28,710.

² The subject's improvement assessment divided by the combined total square footage of the subject's two improvements of 7,031 equates to a per square foot improvement assessment of \$12.39.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 14 equity comparables for the Board's consideration, where five comparables are mixed-use buildings and nine comparables are multi-family properties.

With respect to the subject's mixed-use building, the Board finds the only evidence in the record to be the five comparables submitted by the appellant. The Board gives less weight to appellant comparables #1, #2 and #3 which are less similar to the subject in age and/or building size. The Board finds the best evidence of assessment equity for the subject's class 2-12 improvement #1 to be appellant comparables #4 and #5 which are more similar to the subject in location, age, design and building size. These two best comparables have improvement assessments of \$30,343 and \$30,500.

As to the subject's multi-family building, the Board gives less weight to appellant comparables #1 through #4 along with board of review comparables #1, #2 and #4 which differ from the subject in foundation type, unfinished basement and/or building size. The Board finds the best evidence of assessment equity for the subject's class 2-11 improvement to be appellant comparable #5 and board of review comparable #3 which are more similar to the subject in location, design and building size. However, one of these two properties is newer in age when compared to the subject and one has a garage amenity unlike the subject suggesting downward adjustments are needed to make these two properties more equivalent to the subject. These two comparables have improvement assessments of \$32,000 and \$49,476.

In order to compare the improvement assessments of the mixed-use and multi-family buildings presented separately by the parties, the Board has added the lowest improvement assessment for each building classification and the highest improvement assessment for each building classification arriving at combined improvement assessments of the best comparables in each classification of \$62,343 and \$79,976 or \$8.87 and \$11.37 per square foot of building area. The subject's improvement assessment of \$87,130 or \$12.39 per square foot of combined building area falls above the combined improvement assessments of the two best comparables in each classification in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Maxa Group, LLC - Series Z, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602