



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

APPELLANT: Urban Neighborhood Windy City, LLC  
DOCKET NO.: 21-31014.001-R-1  
PARCEL NO.: 14-31-414-015-0000

The parties of record before the Property Tax Appeal Board are Urban Neighborhood Windy City, LLC, the appellant, by attorney George J. Relias, of Relias Law Group, 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:** \$21,000  
**IMPR.:** \$119,535  
**TOTAL:** \$140,535

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 improved with two multi-family buildings. The larger of the two improvements consists of a 2-story multi-family building of frame exterior construction that has 2,644 square feet of building area. This building is approximately 131 years old and includes a crawl space foundation and central air conditioning. The subject parcel is also improved with a coach house which consists of a 2-story multi-family building of frame exterior construction with 1,550 square feet of building area that is approximately 131 years old and features a crawl space foundation. The two improvements have a combined total building area of 4,194 square feet. The property has an approximately 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject improvements are classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's main house improvement only.<sup>1</sup> The subject's land assessment was not challenged.

In support of the overvaluation argument the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,200 to 3,127 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of frame or frame and masonry exterior construction ranging in size from 2,343 to 2,900 square feet of building area. The buildings range in age from 128 to 133 years old. Three comparables have an unfinished basement and two comparables have no basement. Four buildings have central air conditioning, one property has a fireplace and four comparables have a 1.5-car or a 2-car garage. The comparables sold from June 2019 to June 2021 for prices ranging from \$439,900 to \$875,000 or from \$168.29 to \$360.08 per square foot of building area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment of only the larger of the two buildings. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,900 to 3,260 square feet of building area. The buildings are 131 or 133 years old. Two comparables have an unfinished basement and one building has no basement. Two properties have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$52,111 to \$58,200 or from \$17.79 to \$17.97 per square foot of building area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$120,191. The requested combined total assessment reflects a total market value of \$1,201,910 or \$286.58 per square foot of building area, based on total building size of 4,194 square feet, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the improvement assessment for the larger improvement to \$55,012 or \$20.81 per square foot of building area when using 2,644 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,535 which reflects a total market value of \$1,405,350 or \$335.09 per square foot, including land when using the combined building size of 4,194 square feet. The subject property has an improvement assessment of \$119,535 or \$28.50 per square foot of building area. In support of its contention of the correct assessment on both overvaluation and inequity grounds, the board of review submitted a grid analysis with information on three comparables located in the same assessment neighborhood code and within ¼ of a mile or the subject's subarea. The comparables have sites with 3,000 or 3,200 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 1,794 to 3,166 square feet of building area. The buildings range in age from 113 to 133 years old. Each comparable has a basement, finished with either an

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<sup>1</sup> The appellant submitted tables presenting a breakdown of assessments for land and the two improvements, based on the percentage of building size to total, which indicates a requested reduction in the improvement assessment for building with 2,644 square feet of building area.

apartment or a recreation room. Each comparable has central air conditioning and either a 2-car or a 3-car garage. One building has a fireplace. The comparables sold from July to November 2021 for prices ranging from \$765,000 to \$1,575,000 or from \$326.50 to \$696.77 per square foot of building area, land included. The comparables have improvement assessments ranging from \$60,781 to \$79,600 or from \$25.14 to \$33.38 per square foot of building area. Based on this evidence the board of review requested the subject assessment be confirmed.

### **Conclusion of Law**

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the subject property has two improvements located on one parcel. Given this single parcel circumstance, the appellant has incorrectly assumed that one of the subject's two improvements can be sold independent of the other improvement. As to the breakdown of assessments by building, the appellant applied a percentage, based on the building square footage to total building square footage, to estimate assessments for the subject's individual buildings. However, the subject's land, improvement and total assessments, as reported by the board of review, are inclusive of both of the subject improvements with no individual improvement assessments depicted for the subject's two improvements.

The parties submitted eight comparable sales for the Board's consideration, none of which are properties with two improvements like the subject. These comparables present varying degrees of similarity to the subject in location, age, gross building area and other features and sold from June 2019 to November 2021 for prices ranging from \$439,900 to \$1,575,000 or from \$168.29 to \$696.77 per square foot of building area, including land. The subject has a total assessment of \$140,535 which reflects a market value of \$1,405,350 or \$335.09 per square foot, based on 4,194 square feet of gross building area, including land, which falls within the range of the comparable sales in this record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted, based on overvaluation.

The appellant also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted six equity comparables for the Board's consideration, all of which contain a single multi-family improvement, unlike the subject property which has two multi-family improvements and have varying degrees of similarity to the subject in location, age, building area and other features. The comparables have improvement assessments that range from \$52,111 to \$79,600 or from \$17.79 to \$33.88 per square foot of building area. The subject's improvement assessment of \$119,535 or \$28.50 per square foot of gross building area falls above the range established by the equity comparables in the record, which appears to be logical given the subject property includes two improvements while the equity comparables each have only one improvement. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is 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

AGENCY

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