



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

APPELLANT: Neiman Partners
DOCKET NO.: 21-32355.001-R-1
PARCEL NO.: 14-31-103-039-0000

The parties of record before the Property Tax Appeal Board are Neiman Partners, the appellant, by Abby L. Strauss, attorney-at-law of Schiller Law 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 **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: \$16,800
IMPR.: \$49,820
TOTAL: \$66,620

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 two-story multi-family building of masonry exterior construction that contains 2,622 square feet of building area. The building is approximately 137 years old. Features of the property include a full unfinished basement, central air conditioning, four bathrooms, and a 2-car garage. The property has a 2,400 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building 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 four equity comparables composed of class 2-11 properties improved with buildings of masonry or frame exterior construction that range in size from 2,684 to 2,868 square feet of building area. The buildings range in age from 109 to 128 years old. Three comparables have a full or partial

basement and one comparable has a slab foundation. Each comparable has three bathrooms and a 2-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$45,500 to \$48,058 or from \$16.64 to \$16.95 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$43,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,698. The subject property has an improvement assessment of \$63,898 or \$24.37 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-11 properties improved with two-story buildings of masonry exterior construction that range in size from 1,932 to 2,542 square feet of building area. The buildings range in age from 128 to 143 years old. Each property has a full basement with one having an apartment. One comparable has central air conditioning, two comparables have one or two fireplaces. Each comparable has 2 or 3 full bathrooms and one comparable has an additional ½ bathroom. Each comparable also has a 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$56,707 to \$62,200 or from \$24.47 to \$29.40 per square foot of building area.¹

In rebuttal the appellant's counsel contends the subject building has 2,622 square feet of building area while board of review comparables #2 and #3 have 1,932 and 2,016 square feet of building area, respectively.

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

The parties submitted information on seven assessment equity 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 comparable #1 due to differences from the subject building in type of foundation. The Board gives less weight to board of review comparable #1 due to the property having finished basement area as well as one fireplace, features the subject property does not have. The Board gives less weight to board of review comparables #2 and #3 due to differences from the subject building in size. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 that range in size

¹ The evidence disclosed that board of review comparable #1 sold in April 2019 for a price of \$647,000 but has a total assessment of \$79,000, reflecting a fair cash value of \$790,000 as of January 1, 2021, indicating the assessment may be excessive relative to the purchase price.

from 2,684 to 2,868 square feet of building area and in age from 109 to 128 years old. Each comparable has one less bathroom than the subject and no central air conditioning, a feature of the subject property, indicating each comparable would require an upward adjustment to make the property more equivalent to the subject property. These comparables have improvement assessments that range from \$45,500 to \$48,058 or from \$16.76 to \$16.95 per square foot of building area. The subject's improvement assessment of \$63,898 or \$24.37 per square foot of building area falls above 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 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

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