



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

APPELLANT: Ingleside Group, LLC
DOCKET NO.: 21-32367.001-R-1
PARCEL NO.: 16-13-102-009-0000

The parties of record before the Property Tax Appeal Board are Ingleside Group, LLC, 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 **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: \$2,256
IMPR.: \$19,744
TOTAL: \$22,000

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 three-story multi-family building of masonry exterior construction containing 4,086 square feet of living area. The building is approximately 128 years old. Features of the property include a full unfinished basement and three bathrooms. The property has a 1,920 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 assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-11 properties improved with buildings of masonry or frame exterior construction that range in size from 3,606 to 4,404 square feet of building area. The buildings range in age from 103 to 123 years old. Three comparables have a partial or full

basement and one comparable has a slab foundation. The comparables have three or six bathrooms and one comparable has a 1.5-car garage. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$3,607 to \$5,544 or from \$.90 to \$1.39 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$4,903.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,000. The subject property has an improvement assessment of \$19,744 or \$4.83 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 composed of class 2-11 properties improved with three-story buildings of masonry exterior construction that range in size from 3,360 to 3,960 square feet of building area. The buildings range in age from 117 to 133 years old. Each property has a full unfinished basement, and 3 or 3½ bathrooms. One comparable has central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$23,357 to \$24,475 or from \$5.90 to \$7.28 per square foot of building area.

In rebuttal appellant's counsel asserted the subject property has 4,086 square feet of building area while board of review comparable #1 has 3,360 square feet of building 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 record contains seven equity comparables with the same classification code and neighborhood code submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 as this property has a 1.5-car garage whereas the subject has no garage. The Board gives less weight to appellant's comparable #4 as this property has a slab foundation, unlike the subject's full unfinished basement. The Board gives less weight to board of review comparables #1 due to differences from the subject property in building size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as board of review comparables #2 and #3. These comparables range in size from 3,690 to 4,404 square feet of building area and in age from 117 to 133 years old with improvement assessments that range from \$3,607 to \$24,062 to \$.90 to \$6.52 per square foot of building area. The Board finds the improvement assessments for the best comparables have a wide range with no clarification or explanation for this divergence. The subject's improvement assessment of \$19,744 or \$4.83 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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: _____

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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