



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

APPELLANT: 1020 20th LLC
DOCKET NO.: 21-32370.001-R-1
PARCEL NO.: 17-20-431-022-0000

The parties of record before the Property Tax Appeal Board are 1020 20th 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: \$6,375
IMPR.: \$37,080
TOTAL: \$43,455

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 frame exterior construction that contains 3,145 square feet of building area. The building is approximately 135 years old. Features of the building include a full basement finished with an apartment and three bathrooms.¹ The property has a 2,125 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 frame exterior

¹ The board of review described the subject property as having a basement finished with an apartment, which was not refuted by the appellant in rebuttal.

construction that range in size from 2,976 to 3,282 square feet of building area. The buildings range in age from 13 to 145 years old. One comparable has a partial basement and three comparables have a slab foundation. The comparables have 2, 3 or 6 bathrooms and one comparable has a 1-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$24,654 to \$32,400 or from \$8.06 to \$9.87 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$28,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,455. The subject property has an improvement assessment of \$37,080 or \$11.79 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 two-story buildings of frame exterior construction that range in size from 2,390 to 3,036 square feet of building area. The buildings are 133 or 143 years old. Each property has a full basement with one having an apartment. The comparables have 3, 4 or 5 bathrooms. One comparable has central air conditioning and a 2-car garage. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. Their improvement assessments range from \$33,085 to \$46,575 or from \$12.21 to \$19.49 per square foot of building area.

In rebuttal the appellant's counsel asserted the subject property has 3,145 square feet of building area while board of review comparable #1 has 2,390 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 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 age, being approximately 122 years younger than the subject property. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject in building size. The remaining comparables submitted by the parties are similar to the subject in size and age containing from 2,976 to 3,282 square feet of building area and in age from 120 to 145 years old. Appellant's comparables #3 and #4 each have a slab foundation, inferior to the subject's full basement with an apartment, necessitating upward adjustments to make them more equivalent to the subject for this difference. Appellant's comparable #2 and board of review comparable #4 have a partial or full unfinished basement, inferior to the subject's full basement with an apartment, necessitating upward adjustments to make them more equivalent to the subject property. Appellant's comparable #2 has one less bathroom than the

subject suggesting an upward adjustment would be appropriate to make the comparable more equal to the subject for this dissimilarity. Conversely, appellant's comparable #3 has a garage, unlike the subject property, and board of review comparable #3 has one more bathroom than the subject indicating downward adjustments to the comparables would be appropriate for these differences from the subject. These four comparables have improvement assessments that range from \$28,500 to \$42,085 or from \$9.37 to \$13.86 per square foot of building area. The subject's improvement assessment of \$37,080 or \$11.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for the differences from the subject, 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

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

APPELLANT

1020 20th LLC, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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