FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 1212 Paulina, LLC
DOCKET NO.: 21-32389.001-R-1
PARCEL NO.: 17-06-234-053-0000

The parties of record before the Property Tax Appeal Board are 1212 Paulina, LLC, the appellant, by attorney Abby L. Strauss, 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:	$24,192
IMPR.:	$97,075
TOTAL:	$121,267

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 a 3-story building of masonry exterior construction with 4,488 square feet of building area. The building is approximately 3 years old. Features include a basement finished with a recreation room, central air conditioning, and three fireplaces. The property has a 3,024 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, one of which is located within the same assessment neighborhood code as the subject. The appellant did not report the proximity of these comparables in relation to the subject. The comparables are improved with class 2-11 buildings of masonry exterior construction ranging in size from 4,021 to 4,784 square feet of building area. The buildings range in age from 1 to 5 years old. Each comparable has central air conditioning. Two comparables have a basement and two comparables have a slab foundation. The appellant did not report whether the two comparables with a basement have any basement finish. One comparable has a 2-car garage. The comparables have improvement assessments ranging from $22,289 to $84,789 or from $4.66 to $19.17 per square foot of building area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to $59,511.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $121,267. The subject property has an improvement assessment of $97,075 or $21.63 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 0.25 of a mile from the subject. 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 4,080 to 4,900 square feet of building area. The buildings range in age from 126 to 143 years old. Each comparable has a basement finished with an apartment, three comparables have central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $85,272 to $110,800 or from $20.90 to $24.07 per square foot of building area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables are much older buildings than the subject.

Conclusion of Law

The taxpayer 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 a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4, which are located in a different assessment neighborhood code than the subject and for which the appellant reported no proximity to the subject. The Board also gives less weight to the appellant's comparables #3 and #4, which for which no basement finish was reported, preventing a comparative analysis of these properties with the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in building size, location, and most features, although these comparables are significantly older buildings than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from $85,272 to $110,800 or from $20.90 to $24.07 per square foot of building area. The subject's improvement assessment of $97,075 or $21.63 per square foot of building area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for 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:

C E R T I F I C A T I O N

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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