



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

APPELLANT: WPA 5, Inc., Birdstone LLC & WPA 3, LLC
DOCKET NO.: 21-33215.001-R-1
PARCEL NO.: 17-05-115-058-0000

The parties of record before the Property Tax Appeal Board are WPA 5, Inc., Birdstone LLC & WPA 3, LLC, the appellants, by attorney David R. Bass, of Field and Goldberg, LLC 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: \$27,726
IMPR.: \$136,089
TOTAL: \$163,815

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 4,621 square foot site that is improved with two buildings with a combined 5,576 square feet of building area. Improvement #1 is a 3-story building of masonry exterior construction with 4,464 square feet of building area. The building is approximately 131 years old and features a basement finished with a recreation room and six full bathrooms. Improvement #2 is a 2-story building of frame exterior construction with 1,112 square feet of building area. The building is approximately 131 years old and features a slab foundation and one full bathroom. The subject is located in Chicago, West Chicago Township, Cook County and is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity

comparables for Improvement #1. The comparables are located within the same assessment neighborhood code as the subject and within 0.4 of a mile from the subject. The comparables are improved with 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 4,032 to 4,638 square feet of building area. The buildings range in age from 28 to 131 years old. Each comparable has a basement finished with an apartment or a recreation room and from three to seven full bathrooms. One comparable has central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$56,128 to \$72,985 or from \$13.92 to \$16.22 per square foot of building area.

The appellants submitted three equity comparables for Improvement #2. The comparables are located within the same assessment neighborhood code as the subject and within 0.4 of a mile from the subject. The comparables are improved with 2-story, class 2-11 buildings of frame exterior construction ranging in size from 1,344 to 1,440 square feet of building area. The buildings are 128 or 132 years old. Each comparable has a basement finished with an apartment or a recreation room¹ and two full bathrooms. Two comparables have a 2-car garage. The comparables have improvement assessments ranging from \$38,000 to \$42,160 or from \$28.27 to \$29.28 per square foot of building area.

The appellants submitted a board of review final decision disclosing the subject has a total assessment of \$163,815. The appellants reported a total improvement assessment of \$136,089 with Improvement #1 having an improvement assessment of \$99,645 or \$22.32 per square foot of building area and Improvement #2 having an improvement assessment of \$36,445 or \$32.77 per square foot of building area.²

Based on this evidence the appellants requested a reduction in Improvement #1's improvement assessment to \$67,719 and a reduction in Improvement #2's improvement assessment to \$31,892.

The board of review submitted its "Board of Review Notes on Appeal" and evidence on July 27, 2023 disclosing the total assessment for a PIN that is not the subject property, which the board of review noted is a "substitute" PIN. However, the board of review reported a total assessment for this parcel that does not match the board of review final decision presented by the appellants.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 3,600 to 4,678 square feet of building area. The buildings range in age from 121 to 133 years old. Two comparables have a basement, one of which is finished with an apartment, and one comparable has a slab foundation. One comparable has central air conditioning. Each comparable has four or six full bathrooms. The comparables have improvement assessments ranging from \$94,026 to \$106,560 or from \$21.63 to \$29.60 per

¹ Although the appellants reported in the grid analysis that two comparables have a slab foundation, the appellants also submitted printouts from the Cook County Assessor's Office describing basements with finished area.

² The Board notes these two improvement assessments equal \$136,090 rather than \$136,089 total improvement assessment reported by the appellants.

square foot of building area. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the board of review did not present documentation of its comparables under Section 1910.65(c)(4) of the Board's procedural rules, after the burden shifted to the board of review to support the subject's assessment with substantive evidence under Section 1910.63(c). The appellants further argued the subject's assessment was reduced for the 2022 tax year. The appellants submitted a final decision of the board of review for the 2022 tax year disclosing a total assessment of \$136,027.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board rejects the appellants' argument that the board of review's use of the Board's prescribed grid analysis form for its comparables is insufficient as "substantive, documentary evidence" required under Section 1910.63(c) of the Board's procedural rules. The Board finds Section 1910.80 of the Board's procedural rules requires parties to use the forms prescribed by the Board. Consistent with Section 1910.80, the Board has issued forms for boards of review that include a grid analysis to be used to present information on comparables. Pursuant to Standing Order No. 2 issued by the Board, all parties are required to present their comparables in the Board's prescribed grid analysis form for all matters filed after February 28, 2023. The board of review's evidence, including the grid analysis, was filed after February 28, 2023 and the use of the Board's prescribed grid analysis form for its comparables was required. Moreover, the Board finds the appellants did not refute any of the features or assessments of the comparables presented by the board of review in written rebuttal.

With respect to Improvement #1, the record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #2 and the board of review's comparables #1 and #3, due to substantial differences from Improvement #1 in building size, age, and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #3 and the board of review's comparable #2, which are more similar to Improvement #1 in building size, age, location, and some features, although one comparable has central air conditioning and one comparable has a garage unlike Improvement #1, two comparables have fewer bathroom than Improvement #1, suggesting adjustments to these comparables would be needed to make them more equivalent to Improvement #1. These comparables have improvement assessments that range from \$56,128 to \$106,128 or from \$13.92 to \$22.69 per square foot of building area. Improvement #1's improvement assessment of \$99,645 or \$22.32

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 Improvement #1, the Board finds the appellants did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in its improvement assessment is not justified.

With respect to Improvement #2, the record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, due to substantial differences from Improvement #2 in building size.

The Board finds the best evidence of assessment equity to be the appellants' comparables, which are more similar to Improvement #2 in building size, age, location, and some features, although these comparables each have a basement unlike Improvement #2 and have one more bathroom than Improvement #2 and two comparables have a garage unlike Improvement #2, suggesting downward adjustments to these comparables would be needed to make them more equivalent to Improvement #2. These comparables have improvement assessments that range from \$38,000 to \$42,160 or from \$28.27 to \$29.28 per square foot of building area. Improvement #2's improvement assessment of \$36,445 or \$32.77 per square foot of building area falls below the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from Improvement #2, such as the larger dwelling sizes of the best comparables compared to Improvement #2, the Board finds the appellants did not demonstrate with clear and convincing evidence that Improvement #2 was inequitably assessed and a reduction in its improvement 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

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