



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

APPELLANT: Don Deal LLC
DOCKET NO.: 21-35486.001-R-2
PARCEL NO.: 14-31-325-040-0000

The parties of record before the Property Tax Appeal Board are Don Deal 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 **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.: \$36,225
TOTAL: \$53,025

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 two-story mixed use commercial and residential building of masonry exterior construction with 2,116 square feet of gross building area and which is approximately 143 years old. Features include a full unfinished basement and 2 full bathrooms. The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant set forth a contention of law along with a brief and evidence contending assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The comparables are located in the same neighborhood code as the subject. The comparables consist of class 2-12 buildings of masonry exterior construction which range in age from 111 to 130 years old. The

buildings range in size from 2,464 to 2,592 square feet of gross building area. Each building has a full or partial basement and 2 to 4 bathrooms. Comparable #3 has central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$16,564 to \$45,200 or from \$6.45 to \$17.56 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$30,999 or \$14.65 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,000. The subject property has an improvement assessment of \$109,200 or \$51.61 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on three properties which are located in the same neighborhood code as the subject and the subarea of the subject. The comparables consist of class 2-02 or class 2-12 one-story or three-story buildings of frame or masonry exterior construction which are 4 or 133 years old. The buildings range in size from 720 to 7,776 square feet of gross building area. Comparable #1 has a concrete slab foundation and two comparables have full unfinished basements. Features include 1 to 6 bathrooms with comparable #3 having two half-baths as well, two comparables have central air conditioning and one or three fireplaces. The comparables have improvement assessments ranging from \$112,112 to \$134,259 or from \$14.61 to \$186.47 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant pointed out specific differences when compared to the subject, namely, the age of board of review comparables #2 and #3, the building sizes of each property, and the exterior construction of comparable #1.

Conclusion of Law

The taxpayer in the brief contends assessment inequity. 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 record establishes assessment inequity and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1, as this property appears to be an outlier based on its improvement assessment in comparison to the other properties on this record. The Board has given reduced weight to the board of review comparables, due to differences in classification, story height, foundation type, age, and/or building size when compared to the subject property.

On this limited record, the Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4, which are each similar to the subject in classification,

exterior construction, foundation type and some features. Each of these comparables necessitate adjustments to account for their differing building sizes, age, and/or basement size when compared to the subject along with an adjustment for the air conditioning and garage amenities of appellant's comparable #3. These best comparables have improvement assessments ranging from \$42,600 to \$45,200 or from \$17.29 to \$17.56 per square foot of gross building area. The subject's improvement assessment of \$109,200 or \$51.61 per square foot of gross building area is above the range of the best comparables both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

Based on this record and after considering appropriate adjustments for differences of the comparables when compared to the subject, 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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