



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

APPELLANT: Saul Azar
DOCKET NO.: 21-38191.001-R-1
PARCEL NO.: 14-20-409-011-0000

The parties of record before the Property Tax Appeal Board are Saul Azar, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$46,875
IMPR.: \$45,372
TOTAL: \$92,247

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 multi-family building of frame exterior construction with 3,980 square feet of gross building area and which is approximately 130 years old. Features include a full basement, with finished area.¹ The building has 3 bathrooms and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, Lake View 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code and within .7 of a mile from the subject. The submission includes property characteristics sheets with additional details not provided in

¹ Basement details were reported by the board of review and not refuted by the appellant with rebuttal.

the grid analysis. The comparables consist of class 2-11 two-story buildings of frame exterior construction that are 117 to 134 years old. The buildings range in size from 3,827 to 4,050 square feet of gross building area. Features include 3 or 4 bathrooms. Each comparable has a full basement, four of which have finished area. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$38,625 to \$47,125 or from \$9.88 to \$12.31 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$44,887 or \$11.28 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 \$99,000. The subject property has an improvement assessment of \$52,125 or \$13.10 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which are located in the same neighborhood code and same block or within ¼ of a mile from the subject. The comparables consist of class 2-11 two-story or three-story buildings of frame or masonry exterior construction that range in age from 26 to 133 years old. The buildings range in size from 2,652 to 3,686 square feet of gross building area. Each comparable has a full basement, two of which have finished area, 2 to 6 bathrooms where two comparables also have 1 and 2 half-baths, respectively. Two comparables each have central air conditioning and three comparables have a two-car garages. The comparables have improvement assessments ranging from \$44,125 to \$92,035 or from \$16.64 to \$24.97 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #5, each of which lack a garage amenity which is a feature of the subject. The Board has given reduced weight to the board of review comparables, due to differences in age, story height and/or building size when compared to the subject property.

The Board finds the best comparables on the record to be the appellant's comparables #2, #3 and #4, which are each more similar to the subject building in story height, building size, finished basement and two-car garage when compared to the subject. Adjustments to the comparables are necessary for differences in age, bathroom count, and building size when compared to the subject. The comparables have improvement assessments ranging from \$43,980 to \$45,755 or from \$11.30 to \$11.48 per square foot of gross building area. The subject's improvement

assessment of \$52,125 or \$13.10 per square foot of gross building area falls above the range of the best comparables in this record 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 to the best three comparables in the record for differences when compared to the subject, the Board finds the appellant did demonstrate 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:

February 18, 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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