



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

APPELLANT: ABC Turnkey Properties  
DOCKET NO.: 21-38461.001-R-1  
PARCEL NO.: 20-27-213-029-0000

The parties of record before the Property Tax Appeal Board are ABC Turnkey Properties, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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:** \$3,906  
**IMPR.:** \$6,439  
**TOTAL:** \$10,345

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 2-story single family dwelling<sup>1</sup> of masonry construction with 1,586 square feet of living area. The dwelling is constructed in 1908 and is approximately 113 years old. Features of the home include two full bathrooms and a basement.<sup>2</sup> The property has a 3,125 square foot site located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> Although the appellant describes the subject as a "6-unit" building, this is a class 2-05 property which is defined as a two-or-more story single family residence under the Cook County Real Property Assessment Classification Ordinance.

<sup>2</sup> The appellant did not provide any information as to the basement finish for the subject or comparable properties.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of class 2-05 dwellings of masonry or frame construction ranging in size from 1,656 to 1,802 square feet of living area. The comparables range in age from 116 to 133 years old. Each dwelling features a full basement and two full bathrooms. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$669 to \$856 or from \$.40 to \$.48 per square foot of living area. The appellant also submitted "Property Details" sheets for each of the comparable properties which included a "Certificate of Error History" sheet that was issued to each property due to the lack of application of qualifying exemptions. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,345. The subject property has an improvement assessment of \$6,439 or \$4.06 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of similar 2-story, class 2-05 dwellings of masonry construction ranging in size from 1,352 to 1,638 square feet of living area. The homes range in age from 100 to 119 years old. Each comparable features a full basement, one with formal recreation room. Each comparable also features one to two bathrooms and a 2-car or 2.5-car garage. The comparables have improvement assessments that range from \$5,660 to \$7,125 or from \$4.19 to \$4.64 per square foot of living area.

### **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 parties submitted a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables which disclosed assessments appear to be reflect the amounts after being significantly adjusted lower due to the issuance of certificates of error and the application of exemptions. The Board finds the "Property Details" sheets and the "Certificate of Error History" sheets submitted by the appellant call into question the comparables' original assessed values prior to the application of any exemptions or certificates of error. The Board finds the best evidence of equity in assessment to be the comparables submitted by the board of review whose improvement assessments were unadjusted by exemptions and which are similar to the subject in location, age, design, dwelling size, and garage features. However, board of review comparable #2 has a finished basement area that the subject apparently lacks thus suggesting that downward adjustment is needed to this comparable for this feature in order to make it more equivalent to the subject. The best

comparables in the record have improvement assessments ranging from \$5,660 to \$7,125 or from \$4.19 to \$4.64 per square foot of living area. The subject's improvement assessment of \$6,439 or \$4.06 per square foot of living area falls within the range established by the most similar comparables in this record in terms of overall improvement assessment and below the range on a per square foot of living area basis. After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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.

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Chairman

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

December 17, 2024  
\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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Clerk of the Property Tax Appeal Board

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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