



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

APPELLANT: Wrightwood LLC
DOCKET NO.: 21-40469.001-R-1
PARCEL NO.: 14-28-312-004-0000

The parties of record before the Property Tax Appeal Board are Wrightwood 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: \$33,408
IMPR.: \$119,592
TOTAL: \$153,000

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 three-story mixed-use building of masonry exterior construction with 5,352 square feet of gross building area. The building is approximately 135 years old. Features of the building include a partial unfinished basement, four full bathrooms and one-half bathroom. The property has a 2,784 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

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 four equity comparables, none of which have the same assessment neighborhood code as the subject. The

comparables are class 2-12 properties that are improved with two-story¹ or three-story mixed-use buildings of masonry or frame and masonry exterior construction ranging in size from 5,504 to 5,559 square feet of gross building area. The buildings are from 72 to 140 years old. One comparable has a concrete slab foundation and three comparables each have a partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning and either three or six full bathrooms. Comparable #3 has a three-car garage. The comparables have improvement assessments that range from \$60,625 to \$80,000 or from \$10.91 to \$14.53 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$67,435 or \$12.60 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 \$153,000. The subject property has an improvement assessment of \$119,592 or \$22.35 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 that have the same assessment neighborhood code as the subject and are located either on the same block or approximately ¼ of a mile from the subject property. The comparables are class 2-11 or 2-12 properties that are improved with either a three-story multi-family building or a three-story mixed-use building of masonry exterior construction ranging in size from 4,896 to 6,788 square feet of gross building area. The buildings are from 7 to 138 years old. One comparable has a concrete slab foundation and three comparables each have a full or partial unfinished basement. Three comparables have central air conditioning. Each comparable has from two to seven full bathrooms and three comparables each have from one to three half bathrooms. Two comparables each have either a one-car or a two-car garage. The comparables have improvement assessments that range from \$111,592 to \$173,200 or from \$22.79 to \$26.88 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that board of review comparables #3 and #4 differ from the subject in age and "living area," respectively.

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.

¹ The photographic evidence provided by the appellant depicts the buildings as either two-story or three-story designs.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables which are less similar to the subject in location, and each has a different neighborhood code when compared to the subject. Additionally, the appellant's comparables #1 and #2 are dissimilar two-story designs that are considerably newer in age and/or the building lacks a basement foundation, when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #3, as comparable #2 is a dissimilar multi-family building, when compared to the subject's mixed-use building and comparable #3 is substantially larger in building size, lacks a basement foundation and is significantly newer in age, when compared to the subject building.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4, which are three-story mixed-use buildings, like the subject and are overall most similar to the subject in location, building size, age and some features. However, these two comparables have central air conditioning and/or a garage, unlike the subject and board of review comparable #1 has two additional half bathrooms, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #4 has a fewer number of bathrooms, suggesting upward adjustments for these differences would be necessary. Nevertheless, the comparables have improvement assessments of \$111,592 and \$138,875 or \$22.79 and \$25.25 per square foot of gross building area. The subject's improvement assessment of \$119,592 or \$22.35 per square foot of gross building area is bracketed by the two best comparables in the record in terms of total improvement assessment but is less than these comparables on a per square foot basis. Based on this record and after considering adjustments to the two best comparables for differences when compared to 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: _____

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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