



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

APPELLANT: DM Real Estate Holdings, LLC  
DOCKET NO.: 21-40533.001-R-1  
PARCEL NO.: 14-20-414-009-0000

The parties of record before the Property Tax Appeal Board are DM Real Estate Holdings, 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:** \$46,500  
**IMPR.:** \$44,700  
**TOTAL:** \$91,200

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.

**Preliminary Matter**

The board of review asserted the “subject is [a] Multi-Improv w/{2} 2-11’s comb BSF = 3,466 / Actual PPSF AV \$12.90).” In further support, the board of review provided five pages of computer screen printouts as to parcel 14-20-414-009-0000 (hereinafter the subject or PIN -009). The documentation depicts a 2021 total assessment of \$91,200 identical to the Final Decision submitted by the appellant for PIN -009. Despite the foregoing documentation, the board of review referenced PIN 14-20-414-011-0000 (hereinafter -011) on the Notes on Appeal, describing the improvement as a three-story class 2-11 frame multi-family building containing 2,548 square feet of gross building area which is approximately 133 years old. Features were a full unfinished basement and a two-car garage.

The appellant did not refute the statement by the board of review concerning the subject property being improved with two buildings. In the petition and accompanying grid analysis, the appellant only described one improvement.

Lastly, the Property Tax Appeal Board takes judicial notice that the subject parcel has been the subject matter of several prior decisions of the Board. (86 Ill.Admin.Code §1910.90(i)). The Board finds Docket No. 10-21999.001-R-1 useful, as the Board's decision described the subject parcel as improved with two class 2-11 multi-family buildings.

### **Findings of Fact**

The subject property is improved with two structures. Improvement #1 consists of a two-story multi-family building of frame exterior construction with 2,234 square feet of gross building area. Improvement #1 is approximately 134 years old and features include a full basement finished as an apartment and a two-car garage. Improvement #2 consists of a two-story multi-family building of frame exterior construction with 1,232 square feet of gross building area. Improvement #2 is approximately 133 years old and features include a full unfinished basement. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject improvements are both 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. The appellant describes only Improvement #1 in both Section III and the Section V grid analysis by analyzing the entire improvement assessment of \$44,700 to only Improvement #1 resulting in a \$20.01 per square foot improvement assessment according to the appellant. No mention is made of Improvement #2 by the appellant.

In support of the inequity argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of frame exterior construction that range in age from 127 to 132 years old. The buildings range in size from 2,313 to 2,398 square feet of gross building area. Features include a full or partial basement and comparables #1 and #3 have central air conditioning. Comparable #1 has a fireplace and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$19,037 to \$21,875 or from \$7.94 to \$9.38 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$18,922 or \$8.47 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Final Decision for PIN 009 depicting a total assessment of \$91,200. Improvements #1 and #2 present a combined gross building area of 3,466 square feet and a total improvement assessment of \$44,700 or \$12.90 per square foot of gross building area for both improvements combined.

The four equity comparables presented by the board of review indicate each is in the same neighborhood code as the subject, neighborhood 84. The comparables consist of class 2-11 two-story or three-story buildings of frame or masonry exterior construction that range in age from 108 to 133 years old. The buildings range in size from 2,509 to 3,074 square feet of gross

building area. Each comparable has a full or partial basement, three of which have finished area. Comparable #2 has central air conditioning and a three-car garage. Comparables #2 and #3 each have “other improvements” that are not further defined in the evidence. The comparables have improvement assessments ranging from \$35,788 to \$51,125 or from \$12.50 to \$20.38 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

For ease of reference, the Board will analyze PIN -009 using 3,466 square feet of gross building area for the two improvements combined and the total improvement assessment of \$44,700 or \$12.90 per square foot of gross building area.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board, none of which are particularly similar to the subject. Nevertheless, the comparables present improvement assessments ranging from \$7.94 to \$20.38 per square foot of gross building area. The subject's improvement assessment of \$12.90 per square foot of gross building area falls within the range of the comparables in this record on a per-square-foot of gross building area basis.

Based on this record and after considering appropriate adjustments to the best comparables in the record 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

DM Real Estate Holdings, LLC, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602