



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

APPELLANT: 3454 N. Sheffield, LLC
DOCKET NO.: 21-40559.001-C-1
PARCEL NO.: 14-20-403-049-0000

The parties of record before the Property Tax Appeal Board are 3454 N. Sheffield, LLC, the appellant(s), by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. 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: \$50,312
IMPR.: \$1,315
TOTAL: \$51,627

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 one-story commercial building of masonry construction with 1,150 square feet of building area. The building was approximately 73 years old. The property has a 1,150 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 5-22 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant selected assessment inequity and contention of law as the bases of the appeal. In support of the argument of assessment equity the appellant submitted information on three class 5-22 equity comparable properties which were located within a 0.85-mile radius of the subject. The properties were from 39 to 100 years old, had from 3,120 to 6,199 square feet of building area, and had improvement assessments from \$4.82 to \$6.97 per square foot of building area. In support of the argument of overvaluation the appellant submitted an attorney developed market

value analysis based on the assessments of the subject and comparables. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,627. The subject property has an improvement assessment of \$1,315 or \$1.14 per square foot of building area. The board of review did not submit any further evidence in support of the assessment. Based on this submission 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.

The appellant submitted three equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$4.82 to \$6.97 per square foot of building area. The subject's improvement assessment of \$1.14 per square foot of building area falls below the range established by the best comparable properties in this record. Therefore, the Board concludes the appellant failed to clearly and convincingly demonstrate inequitable assessment and a reduction in the total subject assessment on this basis is not justified.

In their Commercial Appeal form the appellant also indicated contention of law as a basis for the appeal. The appellant submitted an attorney-developed market analysis to support the argument of overvaluation. This analysis does not derive market value from any of the recommended sources of recent sale, comparable sales, appraisal, or construction costs. Because the attorney-developed commentary does not factor into whether a property tax assessment is uniform under the law, the Board does not give any weight to the appellant's evidence of overvaluation for this equity appeal. While the board of review did not present sufficient evidence to support the assessment, it is ultimately the appellant's burden by a preponderance of the evidence to show overvaluation in the assessment process. The appellant failed to do so and therefore a reduction in the assessment on this basis commensurate with the appellant's request is not warranted.

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:

April 21, 2026



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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