



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

APPELLANT: P & A Properties, LLC
DOCKET NO.: 21-40565.001-R-1
PARCEL NO.: 14-20-223-032-0000

The parties of record before the Property Tax Appeal Board are P & A Properties, 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: \$54,600
IMPR.: \$107,727
TOTAL: \$162,327

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 multi-family building of masonry exterior construction with 6,474 square feet of gross building area. The building is approximately 113 years old. Features of the building include a full unfinished basement and six full bathrooms. The property has a 3,640 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties that are improved with three-story¹ multi-family buildings of masonry

¹ The photographic evidence provided by the appellant depicts the buildings with three-story designs.

exterior construction ranging in size from 6,300 to 6,696 square feet of gross building area. The buildings are from 112 to 123 years old. The comparables each have a full basement. No data was provided by the appellant concerning finished basement area. Each comparable has five or six full bathrooms. Comparable #2 has a three-car garage. The comparables have improvement assessments that range from \$47,166 to \$79,125 or from \$7.16 to \$12.31 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,207 or \$10.69 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 \$162,327. The subject property has an improvement assessment of \$107,727 or \$16.64 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 approximately $\frac{1}{4}$ of a mile from the subject property or within the subject's subarea. The comparables are class 2-11 properties that are improved with three-story multi-family buildings of masonry exterior construction ranging in size from 6,240 to 7,260 square feet of gross building area. The buildings are from 115 to 128 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has from four to ten full bathrooms. Comparable #3 has three additional half bathrooms. Three comparables have central air conditioning and two comparables each have a two-car garage. Comparable #3 has four fireplaces. The comparables have improvement assessments that range from \$116,688 to \$192,390 or from \$18.17 to \$26.50 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 #2 and #4 differ from the subject in "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 eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #2, as well as board of review comparables #2, #3 and #4 which have central air conditioning and/or a garage, unlike the subject. Additionally, board of review comparables #2 and #4 have larger building sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3 and #4, along with board of review comparable #1, which are similar to the subject in location, building size, age and some features. These four comparables have improvement assessments

ranging from \$47,166 to \$141,734 or from \$7.16 to \$20.47 per square foot of gross building area. The subject's improvement assessment of \$107,727 or \$16.64 per square foot of gross building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the 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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