



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

APPELLANT: Sixteen Michigan Investments, LLC
DOCKET NO.: 21-42196.001-R-1
PARCEL NO.: 17-22-107-062-0000

The parties of record before the Property Tax Appeal Board are Sixteen Michigan Investments, LLC, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$170,674
IMPR.: \$92,000
TOTAL: \$262,674

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 3-story, mixed-use building of masonry exterior construction with 18,500 square feet of building area.¹ The building is approximately 19 years old. Features include central air conditioning. The property has a 12,191 square foot site and is located in Chicago, South Chicago 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 five equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story, class 2-12 mixed-use buildings of masonry

¹ The subject's property characteristics were gleaned from Section III of the appeal petition; however, the appellant did not disclose data on the subject's basement.

exterior construction ranging in size from 9,800 to 19,072 square feet of building area. The buildings range in age from 77 to 122 years old. Each comparable has a full basement with finished area and central air conditioning. One comparable has a 1-car garage. The comparables have improvement assessments ranging from \$15,000 to \$36,676 or from \$1.51 to \$2.70 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$39,775 or \$2.15 per square foot of building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated September 23, 2022 which disclosed the subject has a total assessment of \$262,674. The appellant reported the subject property has an improvement assessment of \$92,000 or \$4.97 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated December 28, 2023, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant 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). Based on this record, the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence in this record to be the five equity comparables submitted by the appellant for the Board's consideration. Each comparable has varying degrees of similarity to the subject in age, building size, and other property characteristics. The comparables have improvement assessments ranging from \$15,000 to \$36,676 or from \$1.51 to \$2.70 per square foot of building area. The subject's improvement assessment of \$92,000 or \$4.97 per square foot of building area falls above the range established by the comparables in this record. However, the subject's assessment is logical considering its substantially newer age and/or larger building size when compared to the appellant's comparables.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this record and after considering adjustments for differences of the comparables when compared to the subject, the Board finds the appellant did not demonstrate that the subject's improvement is inequitably assessed and a reduction in the subject's assessment 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: _____

June 17, 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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APPELLANT

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