



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

APPELLANT: EC Holdings One LLC  
DOCKET NO.: 21-46740.001-R-1 through 21-46740.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are EC Holdings One LLC, the appellant, by attorney Joanne Elliott of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-46740.001-R-1	10-16-427-016-0000	2,400	18,984	\$21,384
21-46740.002-R-1	10-16-427-017-0000	2,400	18,984	\$21,384

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 two parcels improved with a two-story multi-family building of masonry exterior construction with 4,020 square feet of gross building area. The building is approximately 68 years old. Features of the building include a full basement that is finished with a formal recreation room,<sup>1</sup> central air conditioning and four full bathrooms. The property is located in Skokie, Niles 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 and property classification code

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<sup>1</sup> The board of review disclosed the subject building has a formal recreation room in the basement, which was not refuted by the appellant.

as the subject and are located within .39 of a mile from the subject property. The comparables are improved with multi-family buildings of masonry exterior construction ranging in size from 3,968 to 4,203 square feet of gross building area. The buildings are 70 or 71 years old. Each comparable has full unfinished basement and four full bathrooms. Comparable #3 has central air conditioning. The comparables have improvement assessments that range from \$22,960 to \$25,967 or from \$5.71 to \$6.46 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$27,280 or \$6.79 per square foot of gross building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision which disclosed the subject has a total assessment for the two parcels of \$42,768. According to section 2c(1) of the appellant's appeal petition, including the grid analysis and the addendum, the two parcels have a combined total improvement assessment of \$37,968 or \$9.44 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The board of review's grid analysis disclosed the subject's two parcels have a combined total improvement assessment of \$37,968 or \$9.44 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables since board of review comparable #1 is one of the subject parcels. The comparables have the same assessment neighborhood code and property classification code as the subject. One comparable is located approximately ¼ of a mile from the subject property. The comparables are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 3,656 to 4,008 square feet of gross building area. The buildings are from 67 to 69 years old. Each comparable has a full unfinished basement and four full bathrooms. Comparable #3 has four additional half bathrooms and central air conditioning. The comparables have improvement assessments that range from \$37,277 to \$38,740 or from \$9.67 to \$10.20 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.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board has given less weight to board of review comparable #2 due to its considerably smaller building size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparables #3 and #4, which overall are more similar to the subject in location, building size and age. However, the Board finds none of the comparables have basement finish, like the subject and four of the six comparables lack central air conditioning, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, board of review comparable #3 has four additional half bathrooms, suggesting a downward adjustment would be necessary for this difference. Nevertheless, the six comparables have improvement assessments that range from \$22,960 to \$38,740 or from \$5.71 to \$9.79 per square foot of gross building area. The subject's improvement assessment of \$37,968 or \$9.44 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: \_\_\_\_\_

May 20, 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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