



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

APPELLANT: Mickey's Linen & Towel Service, Inc.  
DOCKET NO.: 21-50289.001-R-1  
PARCEL NO.: 13-22-305-023-0000

The parties of record before the Property Tax Appeal Board are Mickey's Linen & Towel Service, Inc., the appellant, by attorney Ciarra J. Schmidt, 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:** \$10,497  
**IMPR.:** \$12,741  
**TOTAL:** \$23,238

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 4,199 square foot site<sup>1</sup> improved with a residential garage. The property is located in Chicago, Jefferson Township, Cook County. The appellant described the subject as a class 2-01 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to the land only as the basis of the appeal. In support of this argument, the appellant submitted information on seven land equity

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<sup>1</sup> Although the appellant's grid analysis describes the subject site as containing 2,520 square feet of land area, the board of review described the subject site containing 4,199 square feet of land area, which was not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Class 2-01 property is defined as a residential garage under the Cook County Real Property Assessment Classification Ordinance.

comparables located within the same assessment neighborhood code as the subject parcel. The parcels range in size from 2,002 to 14,023 square feet of land area. The parcels are each described as class 2-01 properties under the Cook County Real Property Assessment Classification Ordinance, indicating that the parcels are each improved, although the appellant disclosed \$0 improvement assessments. The comparables have land assessments ranging from \$2,160 to \$25,241 or from \$.60 to \$1.80 per square foot of land area. Based on this evidence, the appellant requested a reduction to the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,238. The subject property has a land assessment of \$10,497 or \$2.50 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparable parcels contain either 3,780 or 4,540 square feet of land area and each comparable has an improvement assessment like the subject. The comparables have land assessments ranging from \$9,450 to \$11,354 or \$2.50 per square foot of land area.

### **Conclusion of Law**

The taxpayer contends assessment inequity with respect to the subject parcel 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 land assessment is not warranted.

The Board finds the best evidence of equity in land assessment to be the board of review comparables which consist of parcels similar in size and location as the subject. These best comparables have improvement assessments that ranged from \$9,450 to \$11,354 or \$2.50 per square foot of land area. The subject's improvement assessment of \$10,497 or \$2.50 per square foot of living area falls well within the range established by the best comparables in this record in terms of overall improvement assessment and is the same as the best comparables on a per square foot of land area basis. The Board gave less weight to the appellant's comparables due to differences in lot size relative to the subject, as well as confusing classifications/descriptions and significantly lower land assessments which calls into question whether or not these parcels are receiving preferential land assessments. Therefore, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's parcel is 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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