



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

APPELLANT: Amber Flats I  
DOCKET NO.: 21-50500.001-R-1  
PARCEL NO.: 13-01-111-028-0000

The parties of record before the Property Tax Appeal Board are Amber Flats I, 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:** \$12,280  
**IMPR.:** \$56,724  
**TOTAL:** \$69,004

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 5,083 square feet of gross building area and is approximately 56 years old. Features include a concrete slab foundation and 3 bathrooms. The property has a 4,092 square foot site and is located in Chicago, Jefferson 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of masonry exterior construction that range in age from 57 to 71 years old. The buildings range in size from 4,910 to 5,430 square feet of gross building area. Features

include 2 to 5 bathrooms and a full basement. Three comparables each have central air conditioning and two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$34,586 to \$50,737 or from \$6.86 to \$9.81 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$42,443 or \$8.35 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 \$69,004. The subject property has an improvement assessment of \$56,724 or \$11.16 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on twelve equity comparables<sup>1</sup> located in the same neighborhood code as the subject and either in the subarea or within ¼ of a mile from the subject. The comparables consist of class 2-11 two-story or three-story multi-family buildings of frame or masonry exterior construction that range in age from 3 to 94 years old. The buildings range in size from 3,840 to 6,962 square feet of gross building area. Ten comparables have full basements, seven of which have finished area either as an apartment or a recreation room. The buildings have 3 to 8 bathrooms with six comparables having 3 or 4 half-baths. Seven comparables each have central air conditioning and two comparables each have four fireplaces. Eight comparables have from a two-car to a four-car garage. The comparables have improvement assessments ranging from \$47,724 to \$92,724 or from \$11.14 to \$16.38 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant noted the dwelling size difference between the subject and board of review comparables #3 and #4 in addition to noting the difference in exterior construction of board of review comparable #1.

### **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 nineteen (19) equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #7 and board of review comparables #3 through #12, due to significant differences in age and/or building size when compared to the subject.

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<sup>1</sup> There were three pages of grid analysis submitted by the board of review. For ease of reference the Board has renumbered the second page as comparables #5 through #8 and renumbered the third page as comparables #9 through #12.

The Board finds the best evidence of assessment equity on this record are the appellant's comparables #1 through #6 along with board of review comparables #1 and #2, with adjustments necessary for dwelling size, basement feature, air conditioning and/or garage amenity. Adjustments are also necessary for bathroom count for most comparables as compared to the subject property along with downward adjustments for full basements, at least of one of which also has finished area. These best comparables have improvement assessments ranging from \$34,586 to \$55,724 or from \$6.86 to \$11.19 per square foot of gross building area. The subject's improvement assessment of \$56,724 or \$11.16 per square foot of gross building area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of gross building area basis which appears logical when considering adjustments to these comparables for differences in building size, bathroom count and foundation type among other differences.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record 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: January 21, 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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