



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

APPELLANT: Bara Equities, LLC  
DOCKET NO.: 21-50540.001-R-1  
PARCEL NO.: 13-09-317-025-0000

The parties of record before the Property Tax Appeal Board are Bara Equities, 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:** \$6,600  
**IMPR.:** \$49,075  
**TOTAL:** \$55,675

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 3,408 square feet of building area. The building is approximately 22 years old. Features of the building include a full basement with finished area, six full bathrooms, three half bathrooms and central air conditioning.<sup>1</sup> The property has a 2,640 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables that have the same assessment neighborhood code as the subject. The comparables

---

<sup>1</sup> The board of review disclosed the subject building has a formal recreation room in the basement and three additional half bathrooms, which were not refuted by the appellant in rebuttal.

are class 2-11 properties that are improved with multi-family buildings of masonry exterior construction ranging in size from 2,928 to 7,680 square feet of building area. The buildings are from 1 to 19 years old. Comparable #3 has a concrete slab foundation and six comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has from four to twelve full bathrooms and central air conditioning. Five comparables have from a two-car to a ten-car garage. The comparables have improvement assessments that range from \$25,976 to \$80,640 or from \$3.46 to \$11.85 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$31,831 or \$9.34 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,675. The subject property has an improvement assessment of \$49,075 or \$14.40 per square foot of 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 .25 of a mile from the subject property, where one comparable is also on the same street as the subject. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,400 to 4,338 square feet of building area. The buildings are from 13 to 31 years old. The comparables each have a full or partial basement, three of which have finished area. Each comparable has central air conditioning and either two or five full bathrooms. Three comparables also have two or five half bathrooms and from a one-car to a four-car garage. The comparables have improvement assessments that range from \$36,888 to \$67,200 or from \$15.37 to \$15.91 per square foot of 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 the board of review comparables differ from the subject in building size.

### **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 eleven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #6, as well as board of review comparable #1 due to their substantially larger building sizes and/or newer ages, when compared to the subject. The Board has also given less weight to board of review comparables #2 and #4 due to their considerably smaller building sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #7 and board of review comparable #3, which are overall more similar to the subject in location, building size, age and some features. However, the buildings are 14% and 18% smaller in size, respectively, each comparable has a fewer number of bathrooms, when compared to the subject and appellant's comparable #7 was not reported to have basement finish, a feature of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, appellant's comparable #7 has a garage, unlike the subject, suggesting a downward adjustment for this feature would be required to make this comparable more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$34,700 and \$44,694 or \$11.85 and \$15.91 per square foot of building area. The subject's improvement assessment of \$49,075 or \$14.40 per square foot of building area is greater than the two best comparables in the record in terms of overall improvement assessment but is bracketed by the comparables on a per square foot basis. The subject's higher overall improvement assessment appears to be logical given the subject's larger building size and superior number of bathrooms. Therefore, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bara Equities, LLC, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602