



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

APPELLANT: VPR Belden, LLC
DOCKET NO.: 21-50545.001-R-1
PARCEL NO.: 14-33-113-012-0000

The parties of record before the Property Tax Appeal Board are VPR Belden, 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: \$37,812
IMPR.: \$87,945
TOTAL: \$125,757

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 4,100 square feet of gross building area and which is approximately 122 years old. Features include a full basement finished as an apartment, 5 bathrooms, and a three-car garage.¹ The property has a 3,025 square foot site and is located in Chicago, North Chicago 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 six equity comparables located in the same neighborhood code as the subject. The comparables consist of

¹ Additional characteristics of the subject have been drawn from the board of review evidence. Although rebuttal was filed, no dispute was raised concerning the description of the subject property.

class 2-11 buildings of masonry exterior construction that are 133 to 147 years old. The buildings range in size from 4,176 to 4,389 square feet of gross building area. Features include 2 to 4 bathrooms. Four buildings have full basements with no information on finished area, if any, and comparables #2 and #4 have concrete slab foundations. Comparables #2 and #4 have central air conditioning and comparable #2 has two fireplaces. Comparables #3 and #4 each have a two-car garage. The comparables have improvement assessments ranging from \$69,538 to \$83,500 or from \$16.00 to \$19.56 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$74,415 or \$18.15 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision for tax year 2021 disclosing the total assessment for the subject of \$125,757.² As reported by the appellant, the subject property has an improvement assessment of \$87,945 or \$21.45 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which are located in the same neighborhood code as the subject. The comparables consist of class 2-11 two-story or three-story buildings of masonry exterior construction ranging in age from 119 to 137 years old. The buildings range in size from 3,300 to 4,073 square feet of gross building area. Each comparable has a full unfinished basement, 3 or 4 bathrooms, and comparable #2 has central air conditioning. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$74,868 to \$89,080 or from \$20.95 to \$24.57 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the dwelling size of board of review comparable #4 in comparison to the subject.

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 ten equity comparables to support their respective positions before the Property Tax Appeal Board which present varying degrees of similarity to the subject property. The Board has given reduced weight to appellant's comparables #2, and #4, due to differing foundation types of concrete slab when compared to the subject's full basement

² The board of review appears to have erred on its "Notes on Appeal" reporting the first year of the general assessment cycle having been 2015 for this 2021 tax year appeal and having reported the assessment total to have been \$112,878, which is lower than the 2021 final decision of \$125,757 filed herein by the appellant.

finished as an apartment. The Board has given reduced weight to board of review comparables #1, #2 and #4, due to substantial differences in building size of approximately 13% and 20% when compared to the subject.

The Board finds the best evidence of assessment equity are appellant's comparables #1, #3, #5 and #6 along with board of review comparable #3, which are similar to the subject in location, design, exterior construction, building size, and foundation type. Upward adjustments are necessary to each of these comparables for finished basement area when compared to the subject building, given that the appellant failed to report whether the chosen comparables have finished basements like the subject. Adjustments for differences in age and/or bathroom count are also necessary to make each of the comparables more similar to the subject. Each comparable necessitates varying upward adjustments for either lack of a garage or inferior car capacity when compared to the subject with a three-car garage, which is a superior feature to all of the comparables in the record. The best comparables in the record have improvement assessments ranging from \$69,538 to \$89,080 or from \$16.00 to \$21.87 per square foot of gross building area. The subject's improvement assessment of \$87,945 or \$21.45 per square foot of gross building area falls within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis, despite that the subject has a superior bathroom count and superior garage capacity when compared to these best comparables in the record.

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: _____

April 15, 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

VPR Belden, 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