



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

APPELLANT: Clybourn & Sheffield LLC
DOCKET NO.: 21-50546.001-R-1
PARCEL NO.: 14-32-403-032-0000

The parties of record before the Property Tax Appeal Board are Clybourn & Sheffield 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 **A Reduction** 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: \$30,000
IMPR.: \$77,000
TOTAL: \$107,000

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.

Preliminary Matter

In a brief, appellant's counsel described the subject parcel as improved with a class 2-11 apartment building containing purportedly 1,960 square feet of gross building area which is 134 years old. The equity analysis presented by the appellant likewise detailed a single improvement on the parcel.

In response to the appeal, the board of review reported the appellant referenced only one improvement whereas the subject parcel consists of two improvements resulting in an error in the appellant's equity analysis concerning the improvement assessment per square foot.

As presented by the board of review, the parcel's total improvement assessment is \$94,272 consisting of Building #1 with 1,960 square feet of gross building area and an assessment of \$60,000 or \$30.61 per square foot of gross building area and Building #2 a coach house with

1,426 square feet of gross building area and an assessment of \$34,272 or \$24.03 per square foot of gross building area.

The appellant filed rebuttal but did not challenge the foregoing assertions as to the description of the subject property.

Findings of Fact

As noted above, the subject property is improved with two buildings although only Building #1 was appealed by the appellant. Building #1 is a three-story multi-family building of masonry exterior construction with 1,960 square feet of gross building area. The building is approximately 133 years old. Features include a full unfinished basement, and 4 bathrooms. The property is located in Chicago, North Chicago Township, Cook County and classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning Building #1 as the basis of the appeal. In support of this argument, the appellant submitted nine equity comparables which are located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of masonry exterior construction which range in age from 132 to 150 years old. The buildings range in size from 1,806 to 2,248 square feet of gross building area. Seven comparables have full basements where no data on basement finish, if any, was provided and two comparables each have crawl-space foundations. Comparable #8 has central air conditioning and comparable #1 has a fireplace. Comparable #8 features a two-car garage. The comparables have improvement assessments ranging from \$33,500 to \$50,130 or from \$17.63 to \$22.30 per square foot of gross building area. Based on this evidence in the brief, the appellant requested a reduced improvement assessment of \$41,042 or \$20.94 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 \$124,272. The subject property has a combined improvement assessment of \$94,272 which reflects an improvement assessment for Building #1 of \$60,000 or \$30.61 per square foot of gross building area and an improvement assessment for Building #2 of \$34,272 or \$24.03 per square foot of gross building area.

In support of its contention of the correct assessment the board of review presented information on Building #1 along with four equity comparables, two of which are located in the same neighborhood code as the subject. The comparables consist of two-story or three-story buildings of masonry or frame and masonry exterior construction which range in age from 121 to 134 years old. The comparables range in size from 1,613 to 2,259 square feet of gross building area. Each comparable has a full basement, two of which have formal recreation rooms, 2 to 4 full bathrooms with comparable #1 also having a half-bath. Three comparables have central air conditioning, comparable #1 has one fireplace, and two comparables each have two-car garages. The comparables have improvement assessments ranging from \$51,250 to \$78,362 or from \$31.10 to \$47.93 per square foot of gross building area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that two of the board of review comparables were located in a different neighborhood code than the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As to Building #1, the parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #6, due to differing crawl-space foundations as compared to the subject's full unfinished basement. The Board has also given reduced weight to appellant's comparables #2, #5, and #9 along with the board of review comparables, due to significantly different building sizes ranging from approximately 14% to 18% when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4, #7 and #8, which are most similar to the subject in building size and some features. Adjustments are necessary to most of the comparables for differences in age when compared to the subject. Likewise, the comparables have fewer bathrooms than the subject necessitating upward adjustments for this difference. The best comparables in the record have improvement assessments ranging from \$33,500 to \$43,762 or from \$17.63 to \$22.29 per square foot of gross building area. Building #1's improvement assessment of \$60,000 or \$30.61 per square foot of gross building area falls above the range established by the best comparables both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

Based on this record after considering appropriate adjustments to the best comparables, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement as to Building #1 was inequitably assessed and a reduction in the subject's assessment is justified.¹

¹ No change is issued as to the assessment of Building #2 as no evidence was presented by the appellant in order to challenge the assessment.

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

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