



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

APPELLANT: BLK Properties Inc.  
DOCKET NO.: 21-50562.001-R-1  
PARCEL NO.: 14-32-228-032-0000

The parties of record before the Property Tax Appeal Board are BLK Properties Inc., 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:** \$19,531  
**IMPR.:** \$65,764  
**TOTAL:** \$85,295

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 2-story mixed-use building of masonry exterior construction with 3,208 square feet of gross building area. The building is approximately 126 years old. Features of the building include a full basement that is finished with formal recreation room, 3 full and 1 half bathrooms,<sup>1</sup> and a 1.5-car garage. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 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 four equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 3,128

---

<sup>1</sup> The board of review reported the subject has 3 full and 1 half bathrooms, which was unrefuted by the appellant.

to 3,630 square feet of gross building area. The buildings are from 101 to 144 years old. One comparable has a concrete slab foundation, and three comparables each have a partial or a full basement. No data was provided regarding the buildings story height or if the basements have finished area. The comparables each have from 2 to 4 full bathrooms, two comparables each have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$37,934 to \$58,600 or from \$10.45 to \$18.73 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$46,163 or \$14.39 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 \$85,295. The subject property has an improvement assessment of \$65,764 or \$20.50 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 that have the same assessment neighborhood code as the subject. Comparable #3 is also located on the same block and street as the subject. The comparables are class 2-12, 2-story or 3-story mixed-use buildings of masonry exterior construction ranging in size from 3,026 to 3,999 square feet of gross building area. The buildings are from 98 to 140 years old. Each comparable has a partial or a full basement, two of which are finished with an apartment or a formal recreation room. Three comparables each have central air conditioning, and one comparable has a 1.5-car garage. The comparables have improvement assessments that range from \$63,243 to \$88,578 or from \$20.90 to \$23.77 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant pointed out the board of review comparables #2 and #4 differ from the subject in age and "living area," respectively.

### **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 eight comparable properties for the Board's consideration. The Board finds all of the comparables in the record are located in the same assessment neighborhood code as the subject but present varying degrees of similarity in overall property characteristics when compared to the subject property. Nevertheless, the Board has given less weight to the appellant's comparables #1 and #2 as well as board of review comparables #2 and #4 due to differences from the subject in their ages, building size, and/or foundation type.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are overall more similar to the subject in location, age, and foundation type,

but still require adjustments for varying degrees of similarity in features when compared to the subject. These four comparables have improvement assessments ranging from \$54,997 to \$88,578 or from \$15.44 to \$23.77 per square foot of gross building area. The subject's improvement assessment of \$65,764 or \$20.50 per square foot of gross building area falls within the range of the most similar comparables in the record. After considering adjustments to the most similar comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not warranted.

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

BLK Properties Inc., 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