



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

APPELLANT: Yusuf Larya
DOCKET NO.: 21-51038.001-R-1
PARCEL NO.: 13-14-113-019-0000

The parties of record before the Property Tax Appeal Board are Yusuf Larya, the appellant, by Noah J. Schmidt, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$11,723
IMPR.: \$30,276
TOTAL: \$41,999

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 two-story multi-family building of masonry construction containing 3,072 square feet of living area. The building is approximately 106 years old. Features of the property include a full unfinished basement, two bathrooms, and a two-car garage. The property has a 4,187 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with two-story class 2-11 properties of frame or masonry construction that range in size from 2,777 to 3,096 square feet of building area. The buildings range in age from 105 to 143 years old. Each comparable has a full basement finished with either an

apartment or a recreation room. Each property has three or four full bathrooms and comparable #3 has two additional half bathrooms. Comparable #3 also has two fireplaces. Four comparables have a two-car garage.¹ These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$12,876 to \$18,487 or from \$4.24 to \$6.46 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$14,714.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,999. The subject property has an improvement assessment of \$30,276 or \$9.86 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 improved with two-story class 2-11 multi-family buildings of masonry construction that range in size from 2,540 to 2,890 square feet of building area. The buildings range in age from 98 to 110 years old. Each comparable has a full basement with three being finished with formal recreation rooms. Each comparable has two or three bathrooms, comparable #1 has one fireplace, and comparables #2 through #4 have a 1.5-car, a 3-car, and a 2-car garage, respectively. These properties have the same neighborhood code as the subject property and are located within approximately ¼ of a mile of the subject. These properties have improvement assessments ranging from \$29,750 to \$33,450 or from \$10.64 to \$12.79 per square foot of building area. The board of review's submission included copies of photographs for the subject property and the comparables.

Conclusion of Law

The appellant 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 information on nine equity comparables to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables and appellant's comparable #3 due to similarities to the subject property in masonry construction and style. Copies of photographs of these five comparables depict buildings that are more similar to the subject building in physical attributes than the remaining comparables submitted by the appellant. The most similar comparables vary from the subject in features. Three of the best comparables have more bathrooms than the subject; four comparables have finished basement area, unlike the subject; and two comparables have one or two fireplaces whereas the subject has no fireplace, suggesting these comparables would require downward adjustments to make them more equivalent to the subject for these differences. Two comparables have either no garage or a smaller garage than the subject indicating upward

¹ The appellant submitted copies of the Cook County Assessor property characteristic sheets for the comparables from which additional descriptive information was obtained. The characteristic sheets also have copies of photographs of the comparables.

adjustments to these comparables for this difference would be appropriate. These five comparables have improvement assessments that range from \$14,043 to \$33,450 or from \$4.79 to \$12.79 per square foot of building area. The subject's improvement assessment of \$30,276 or \$9.86 per square foot of building area falls within the range established by the best comparables in this record and is below each of the board of review comparables on a per square foot of building area basis, indicating the subject is being equitably assessed. Less weight is given the remaining comparables submitted by the appellant due to differences from the subject in frame construction and the fact the photographs depict buildings less similar to the subject building than the best comparables in this record. Based on this record 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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