FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Red Lodge Enterprises, LLC
DOCKET NO.: 21-51115.001-R-1
PARCEL NO.: 13-35-318-018-0000

The parties of record before the Property Tax Appeal Board are Red Lodge Enterprises, LLC, the appellant, by attorney Ciarra J. Schmidt, 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:	$9,375
IMPR.:	$32,262
TOTAL:	$41,637

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 building of frame exterior construction with 3,396 square feet of building area. The building is approximately 118 years old. Features of the home include an unfinished basement. The property has an approximately 3,125 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 a grid analysis and property characteristic print outs on five equity comparables that are located in the same assessment neighborhood code as the subject property. The appellant reported that the comparables are improved with class 2-11, 2-story or 3-story buildings of frame or frame and masonry exterior construction that range in size from 3,208 to 3,432 square feet of building area. The buildings range in age from 114 to 138 years old. Four comparables each have a basement, three with finished area and one comparable has a concrete slab foundation. Each comparable has either a

2-car or a 3-car garage. Four comparables each have an attic with finished area. One comparable has central air conditioning. The comparables have improvement assessments that range from $12,750 to $15,073 or from $3.85 to $4.49 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $14,908 or $4.39 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 $41,637. The subject property has an improvement assessment of $32,262 or $9.50 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 located in the same assessment neighborhood code as the subject property. The board of review reported that the comparables are improved with class 2-11, 2-story or 3-story buildings of frame, masonry or frame and masonry exterior construction that range in size 3,080 to 3,692 square feet of building area. The buildings range in age from 113 to 128 years old. Three comparables each have a basement, one with finished area and one comparable has a concrete slab foundation. Each comparable has a 2-car garage. The comparables have improvement assessments that range from $34,601 to $55,070 or from $11.23 to $15.40 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables as well as board of review comparables #1 and #4 due to their finished basement, finished attic or concrete slab foundation, none of which are features of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. The Board finds that these two comparables are most similar to the subject in location, design, age, dwelling size and some features. However, both comparables have a 2-car garage, a feature the subject lacks, suggesting downward adjustments would be required to make the two comparables more equivalent to the subject. Nevertheless, these two most similar comparables have improvement assessments of $34,601 and $46,650 or $11.23 and $13.93 per square foot of building area, respectively. The subject's improvement assessment of $32,262 or $9.50 per square foot of building area, falls below the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from 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 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:

C E R T I F I C A T I O N

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

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

APPELLANT

Red Lodge Enterprises, LLC, by attorney:
Ciarra J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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