FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: National Service
DOCKET NO.: 21-51186.001-R-1
PARCEL NO.: 13-29-108-027-0000

The parties of record before the Property Tax Appeal Board are National Service, 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 ***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:	$11,167
IMPR.:	$22,560
TOTAL:	$33,727

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 masonry exterior construction with 3,072 square feet of gross building area. The building is approximately 57 years old. Features of the building include a basement with finished area and six bathrooms. The property has an approximately 4,467 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 buildings of frame, masonry or frame and masonry exterior construction that range in size from 2,812 to 3,324 square feet of gross building area. The buildings range in age from 70 to 125 years old. Each comparable has a basement, four with finished area and from two to four bathrooms. One comparable has central air conditioning and four comparables each have from a 1-car to a 2.5-car garage. The comparables have improvement assessments that range from $15,568 to $17,081 or from $4.92 to $5.62 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $16,189 or $5.27 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 $43,792. The subject property has an improvement assessment of $32,625 or $10.62 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 with two being 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 or masonry exterior construction that range in size 2,266 to 3,855 square feet of gross building area. The buildings range in age from 13 to 128 years old. Two comparables each have a basement, one with finished area, and two comparables each have a concrete slab foundation. Each comparable has from 2 to 6 bathrooms. Two comparables have central air conditioning and one comparable has a 2-car garage. The comparables have improvement assessments that range from $34,512 to $49,085 or from $10.67 to $21.66 per square foot of gross 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine suggested equity comparables for the Board's consideration. The Board has given less weight to the board of review comparables due to their dissimilar building sizes when compared to the subject. The Board gave reduced weight to the appellant's comparable #4 due to its central air condition, an amenity the subject lacks.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3 and #5. The Board finds that these comparables are most similar to the subject in location, design, building size, and some features. However, the comparables are older than the subject, have less bathrooms and three comparables each have a garage, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from $15,568 to $16,968 or from $4.92 to $5.62 per square foot of gross building area. The subject's improvement assessment of $32,625 or $10.62 per square foot of gross building area, falls above the range of the 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 demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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: March 18, 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

National Service, 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