



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

APPELLANT: Celnik Baci
DOCKET NO.: 21-56340.001-R-1
PARCEL NO.: 13-17-115-052-0000

The parties of record before the Property Tax Appeal Board are Celnik Baci, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$10,584
IMPR.: \$15,795
TOTAL: \$26,379

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 apartment building of frame construction with 2,106 square feet of gross building area which is approximately 101 years old. The subject features 4½ baths, a full basement finished with a recreation room, and a 2-car garage. The property has a 3,780 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property¹ 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 five equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story or 2-story, class 2-11 apartment buildings of “wood”,

¹ Apartment building with 2 to 6 units, any age.

“wood/masonry”, or stucco exterior construction ranging in size from 1,770 to 2,332 square feet of gross building area and ranging in age from approximately 92 to 107 years old. The comparables are described as each having two or three full baths with comparable #5 also containing one ½ bath. The comparables each have a full basement finished with a recreation room and one fireplace. Four comparables have central air conditioning and a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$11,082 to \$17,450 or from \$5.19 to \$7.63 per square foot of gross building area. Based on this evidence, the appellant requested a reduction to the subject’s improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,655. The subject property has an improvement assessment of \$22,071 or \$10.48 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 located within the same assessment neighborhood code as the subject and within ¼ of a mile or within the same block as the subject property. The comparables consist of 1.5-story or 2-story, class 2-11 apartment buildings of masonry or frame exterior construction ranging in size from 1,806 to 2,724 square feet of gross building area and ranging in age from approximately 61 to 105 years old. Each comparable features two or three baths; three comparables each have a full or partial basement, one finished with an apartment; two comparables have central air conditioning; and three properties have a 1-car or a 2-car garage. Comparable #4 is described as “renovated.” The comparables have improvement assessments ranging from \$18,876 to \$28,500 or from \$8.21 to \$10.62 per square foot of gross building area.

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 parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant’s comparable #1 based on its significantly smaller gross building area relative to the subject, and comparable #2 along with board of review comparable #4 due to lack of a garage, a feature of the subject property. Additionally, board of review comparable #4 is renovated, unlike the subject. The Board also gave less weight to board of review comparables #1 and #2 based on their newer age and/or significantly larger gross building areas relative to the subject. Finally, the Board gave less weight to board of review comparable #3 based on its lower bathroom count, smaller gross building area, and lack of finished basement, differing from the subject’s finished basement. On this record, the Board finds the best evidence of assessment equity to be appellant’s comparables #3, #4 and #5 which are overall most similar to the subject in location, age, gross building area, and some features. The best comparables in the record have improvement assessments ranging from \$14,155 to \$17,450 or from \$6.07 to \$7.63 per square foot of gross building area. The

subject's improvement assessment of \$22,071 or \$10.48 per square foot of gross building area is above the range established by most similar comparables in the record.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is 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: _____

June 17, 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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