



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

APPELLANT: 3743 Armitage LLC
DOCKET NO.: 21-57446.001-R-1
PARCEL NO.: 13-35-303-005-0000

The parties of record before the Property Tax Appeal Board are 3743 Armitage LLC, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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: \$9,378
IMPR.: \$68,625
TOTAL: \$78,003

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 two improvements situated on one parcel.¹ Improvement #1 is a three-story, mixed-use building of masonry exterior construction with 3,798 square feet of gross building area. The building is approximately 113 years old. Features of the building include a partial unfinished basement, two full bathrooms and one-half bathroom. Improvement #1 is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance. No description of improvement #2 was provided by either party. The parcel has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County.

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" that there are two improvements on the property, a class 2-12 mixed-use building and another improvement, which was not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the class 2-12 mixed-use building as improvement #1. The parties' grid analyses included the same description and total square footage for the class 2-12 mixed-use building under appeal by the appellant.

The appellant contends assessment inequity with respect to improvement #1, the class 2-12 property, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that have the same neighborhood code and property classification code as the subject. The comparables are improved with two-story or three-story mixed-use buildings of masonry exterior construction ranging in size from 3,892 to 4,287 square feet of gross building area. The buildings range in age from 96 to 123 years old. Each comparable has a partial basement and two or three full bathrooms. Two comparables each have an additional half bathroom and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$23,800 to \$51,160 or from \$5.55 to \$13.14 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in 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 \$78,003. The subject property has a combined total improvement assessment of \$68,625 for both improvement #1 and improvement #2. The board of review also indicated that the class 2-12 mixed-use building, improvement #1, has an improvement assessment of \$36,635 or \$9.65 per square foot of gross building area,² which was not refuted by the appellant.

In support of its contention of the correct assessment for improvement #1, the board of review submitted a grid analysis with information on four equity comparables that have the same neighborhood code and same property classification code as the subject. The comparables are improved with two-story or three-story mixed-use buildings of masonry or frame and masonry exterior construction ranging in size from 3,350 to 3,516 square feet of gross building area. The buildings range in age from 105 to 125 years old. Three comparables each have a full or partial basement and one comparable has a concrete slab foundation. Each comparable has three or four full bathrooms. Three comparables each have an additional half bathroom, one comparable has central air conditioning and one comparable has a two-car garage. The comparables have improvement assessments ranging from \$35,524 to \$55,342 or from \$10.51 to \$15.74 per square foot of gross building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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.

² The board of review erroneously stated improvement #1 has an improvement assessment of \$9.38 per square foot of gross building area. (\$36,635 divided by 3798 square feet = \$9.65)

With respect to the subject's improvement #1, the record contains seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1 and #2, which are less similar to the subject in building size and/or the buildings have central air conditioning or a garage, neither of which are features of the subject. The Board has also given less weight to board of review comparable #3 as it has a dissimilar concrete slab foundation when compared to the subject's basement foundation.

The Board finds the appellant's comparable #3 and board of review comparable #4 are overall more similar to the subject in location, building size, age and some features. These two comparables have improvement assessments of \$51,160 and \$55,342 or \$13.14 and \$15.74 per square foot of gross building area, respectively. The subject's improvement #1 has an improvement assessment of \$36,635 or \$9.65 per square foot of gross building area which is less than the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement #1 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: 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

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