FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: CJR Realty, Inc.
DOCKET NO.: 22-32082.001-R-1
PARCEL NO.: 12-26-402-032-0000

The parties of record before the Property Tax Appeal Board are CJR Realty, Inc., the appellant, by attorney Dora Cornelio, 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:	$4,803
IMPR.:	$37,076
TOTAL:	$41,879

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 2022 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 exterior construction with 5,121 square feet of gross building area and which is approximately 69 years old. Features include a full basement, and 6 full bathrooms. The property has a 4,575 square foot site and is located in River Grove, Leyden 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 concerning 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 neighborhood code as the subject. Based on the street address, comparable #5 is located several blocks from the subject property. The comparables consist of class 2-11 two-story buildings of masonry exterior construction that are 54 to 59 years old. The buildings range in size from 4,739 to 5,107 square feet of gross building area. Each comparable has a full basement and 6 full bathrooms. The comparables have improvement assessments ranging from $27,037 to $39,894 or from $5.71 to $7.85 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of $37,076 or $7.24 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 $55,603. The subject property has an improvement assessment of $50,800 or $9.92 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code and subarea or ¼ of a mile from the subject. The comparables consist of class 2-11 two-story buildings of masonry exterior construction which are 52 to 63 years old. The buildings each contain either 4,197 or 4,200 square feet of gross building area. Each comparable has a full basement and 5 or 6 full bathrooms. The comparables have improvement assessments ranging from $46,616 to $55,846 or from $11.11 to $13.30 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4, which differ more significantly in building size when compared to the subject and other comparables in the record. Similarly, the Board has given little weight to board of review comparables #1, #2 and #3, which each differ in building size by approximately 18% when compared to the subject.

The Board finds the best equity evidence on this record are appellant's comparables #2, #3 and #5, which present the greatest similarities to the subject in classification, design, exterior construction, building size and foundation type. Each of these properties are several years newer in age than the subject property, suggesting downward adjustments would be necessary to make the comparables more similar to the subject. These comparable buildings range in size from 5,079 to 5,107 square feet of gross building area as compared to the subject which is slightly larger with 5,121 square feet. The best comparables have improvement assessments ranging from $29,648 to $39,894 or from $5.81 to $7.85 per square foot of gross building area. The subject has an improvement assessment of $50,800 or $9.92 per square foot of gross building area which is above the range of the best comparables in the record, despite that the subject building is older than these best comparable buildings.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant’s request 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: August 19, 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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