



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

APPELLANT: 2235 Cullerton LLC  
DOCKET NO.: 22-33244.001-R-1  
PARCEL NO.: 17-19-315-011-0000

The parties of record before the Property Tax Appeal Board are 2235 Cullerton LLC, the appellant(s), 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 **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:** \$6,480  
**IMPR.:** \$37,021  
**TOTAL:** \$43,501

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 three-story, multi-unit dwelling of masonry construction with 2,483 square feet of living area. The dwelling is approximately 135 years old. Features of the home include a full basement. The property has a 2,160 square foot site and is located in Chicago, West Chicago 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 as the basis of the appeal. In support of this argument the appellant submitted information on three class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.6-mile radius of the subject. The improvements were 130 or 133 years old, had from 2,352 to 2,568 square feet of living area, and had improvement assessments from \$14.79 to \$15.14 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" which did not indicate the total assessment for the subject. Based on the submission by the appellant the subject property has a total assessment of \$52,017. The subject property has an improvement assessment of \$45,537 or \$18.34 per square foot of living area. In support of its contention of the correct assessment the board of review submitted very limited information on four equity comparable properties of unknown class and for which proximity to the subject was not provided by the board of review. The improvements ranged in age from 18 to 138 years. All of these suggested comparables were of unknown size. The board of review did not disclose the square feet of living area in any suggested comparable property but provided improvement assessment amounts from \$14.54 to \$18.17. 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 seven equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. Appellant's comparables #1, #2, and #3 were similar to the subject in age, size, bathrooms, and full basement. Two of these comparables had no central air conditioning like the subject while the other did have central air conditioning. Two of these comparables had no garage like the subject while the other had a four-car garage. The board of review submitted an incomplete, undated Notes on Appeal with limited information. The suggested comparables offered by the board of review are given no weight by the Board. The comparable properties offered by the appellant were similar to the subject and had improvement assessments that ranged from \$14.79 to \$15.14 per square foot of living area. The subject's improvement assessment of \$18.34 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record 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 subject's 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: \_\_\_\_\_

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: \_\_\_\_\_

January 20, 2026



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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