



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

APPELLANT: Z PROPERTY INVESTMENT
DOCKET NO.: 22-33264.001-R-1
PARCEL NO.: 17-08-126-005-0000

The parties of record before the Property Tax Appeal Board are Z PROPERTY INVESTMENT, 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: \$14,400
IMPR.: \$48,291
TOTAL: \$62,691

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 frame construction with 2,244 square feet of living area. The dwelling is approximately 154 years old. Features of the home include a crawl-space foundation and central air conditioning. The property has a 2,400 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 1.5-mile radius of the subject. The improvements ranged: in age from 111 to 154 years; in size from 2,160 to 2,439 square feet of living area; and in improvement assessment from \$20.64 to \$23.43 per square foot

of living area. In the Residential Appeal form appellant relates that the subject property has a PIN of 17-08-126-005-0000 and a street address of 1239 W. Ohio St, Chicago, IL. Appellant submitted the Cook County Board of Review 2022 Assessed Valuations decision which relates that the total assessment for the subject property is \$90,545. Appellant submits that the subject property has an improvement assessment of \$76,145 or \$33.93 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" relating that the subject property has an actual PIN of 17-08-126-005-0000 and a street address of 1249 W. Ohio St, Chicago, IL. Board of review also related that another PIN that is provided is 'dummy' PIN 17-08-126-001-0000. Board of review disclosed that the total assessment for the subject is \$59,000. In support of its contention of the correct assessment the board of review submitted information on three¹ class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located on the same block as the subject. The improvements were 153 years old, had from 2,160 to 2,408 square feet of living area, and had improvement assessments from \$16.39 To \$23.43 per square foot of living 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 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 and board of review's comparables #2, #3, and #4. Appellant was appealing the assessment on subject property PIN 17-08-126-005-0000 with an address of 1239 W. Ohio St, Chicago, IL. The board of review supplied a 'dummy' PIN 17-08-126-001-0000, an address of 1249 W. Ohio St, Chicago, IL, alleged multiple improvements on that subject property, and related that the subject property had a total assessment of \$59,000. In the Notes on Appeal board of review did reference PIN 17-08-126-005-0000. The Board of Review 2022 Assessed Valuations decision relates that the subject property PIN 17-08-126-005-0000 has a total assessment of \$90,545. While the board of review appears to have erred in responding to an appeal with the wrong PIN at a different address, the subject property of the appellant's appeal is on the same block as that wrong property referenced by the board of review. Moreover, the suggested comparable properties offered by the board of review are class 2-11 properties on the same block as that property that is being appealed, PIN 17-08-126-005-0000

¹ Board of review provided four suggested comparable properties, one of which is the same as the subject property used by the board of review, with an address of 1249 W. Ohio St. Chicago, IL.

with an address of 1239 W. Ohio. Those suggested comparables of the board of review were considered by this Board. Appellant's comparables #1, #2, and #3 were similar to the subject in age, size, and bathrooms. These comparables had full basements while the subject had a crawl-space foundation. One of these comparables had no garage like the subject while the others had a two-car garage. Board of review comparables #2, #3, and #4 were similar to the subject in age and size. Two of these comparables had the same bathrooms as the subject while the other had one half bathroom less. Two of these comparables had no garage like the subject while the other had a two-car garage. These comparable properties were similar to the subject and had improvement assessments that ranged from \$16.39 to \$23.43 per square foot of living area. The subject's improvement assessment of \$33.93 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Z PROPERTY INVESTMENT, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602