



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

APPELLANT: Urban Neighborhood Windy City, LLC  
DOCKET NO.: 22-33545.001-R-1  
PARCEL NO.: 14-31-414-015-0000

The parties of record before the Property Tax Appeal Board are Urban Neighborhood Windy City, LLC, the appellant, by attorney George J. Relias, of Relias Law Group, 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 **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:** \$21,000  
**IMPR.:** \$104,246  
**TOTAL:** \$125,246

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 one parcel improved with two multi-family buildings. The main house consists of a 2-story multi-family building of frame exterior construction that has 2,644 square feet of building area. This building is approximately 132 years old and includes a crawl space foundation and central air conditioning.<sup>1</sup> The subject parcel is also improved with a coach house which consists of a 2-story multi-family building of frame exterior construction with 1,550 square feet of building area that is approximately 132 years old and features a crawl space foundation. The two improvements have a combined total building area of 4,194 square feet. The property has an approximately 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject improvements are classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the evidence in the record depicts both of the subject improvements have a crawl space foundation and one improvement has central air conditioning.

The appellant's appeal is based on assessment inequity with respect to the subject's main house improvement only. The subject's land assessment was not challenged.

In support of the inequity argument regarding the subject's main house, the appellant submitted property characteristic printouts from the Cook County Assessor's website and a grid analysis with information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with a 1.5-story, a 2-story or a 3-story class 2-11 multi-family building of frame or masonry exterior construction ranging in size from 2,520 to 3,192 square feet of building area. The buildings range in age from 132 to 139 years old. Each comparable has a basement, with two having finished area. One property has a 1.5-car. The comparables have improvement assessments ranging from \$43,745 to \$57,200 or from \$17.36 to \$17.97 per square foot of building area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$114,293. The request would lower the total assessment for the main house to \$78,943<sup>2</sup>. To determine the improvement assessment of this improvement, the appellant subtracted the total land assessment for the subject site of \$21,000 from \$78,943 to arrive at an improvement assessment for the main house improvement of \$57,943 or \$21.91 per square foot of building area when using 2,644 square feet.

The board of review submitted its "Board of Review Notes on Appeal" for a parcel, other than the subject. The appellant submitted a copy of the Cook County Board of Review's final decision which disclosed a total assessment for the subject of \$125,246. The appellant's appeal petition disclosed the subject property has an improvement assessment of \$104,246.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code and within ¼ of a mile from the subject. The comparables are improved with 2-story or 3-story class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,459 to 5,209 square feet of building area. The buildings range in age from 125 to 133 years old. Each comparable has a basement, three of which are finished with either an apartment or a recreation room. Two comparables have central air conditioning and one property has a 2-car garage. The comparables have improvement assessments ranging from \$86,100 to \$183,839 or from \$24.51 to \$39.11 per square foot of building area. Based on this evidence the board of review requested the subject assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables are substantially larger in building size when compared to the square footage of the subject's main house improvement, which the appellant contends is a fatal flaw.

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<sup>2</sup> The appellant submitted handwritten notes presenting a breakdown of the subject's total assessment based on the percentage of building size to total building area, reporting 36.95% of building area to be coach house and 63.04% to be main house for a combined total of 99.99%. The appellant's main house improvement of \$78,943 equates to 63.03% of the subject's total assessment.

### **Conclusion of Law**

The appellant 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.

As an initial matter, the Board finds the appellant pro-rated the subject's total assessment, based on the individual building square footage to total building square footage, in order to estimate a total assessment for the subject's main house. Then, to obtain an improvement assessment for the main house, the appellant subtracted the subject's land assessment from the estimated total assessment for the main house. In reality, the subject's total assessment is inclusive of both subject improvements without individual improvement assessments depicted for the subject's main house and coach house improvements.

The parties submitted seven equity comparables for the Board's consideration, none of which appear to be properties with multiple improvements on a single parcel. These comparables present varying degrees of similarity to the subject in location, age, gross building area and other features and have improvement assessments ranging from \$43,745 to \$183,839 or from \$17.36 to \$39.11 per square foot of gross building area. The subject has an improvement assessment of \$104,246 or \$24.86 per square foot of building area, based on 4,194 square feet of gross building area, which falls within the range of the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: \_\_\_\_\_

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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