FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 1649 W. Cortland, LLC
DOCKET NO.: 22-34747.001-R-1
PARCEL NO.: 14-31-414-056-0000

The parties of record before the Property Tax Appeal Board are 1649 W. Cortland, LLC, 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 ***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:	$21,308
IMPR.:	$87,597
TOTAL:	$108,905

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 3-story mixed-use building of masonry construction with 4,813 square feet of gross building area which is approximately 14 years old.[1] The building was built on a concrete slab foundation and features eight bathrooms and central air conditioning. The property has a 3,044 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property[2] under the Cook County Real Property Assessment Classification Ordinance.

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[1] Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.
[2] Mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 20,000 square feet of gross building area.

The appellant contends assessment inequity with respect to 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 assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story, class 2-12 mixed-use buildings of masonry construction ranging in size from 4,320 to 4,944 square feet of gross building area and ranging in age from approximately 20 to 108 years old. The comparables are described as each having two to six full baths and a full unfinished basement. Two comparables have central air conditioning. The comparables have improvement assessments that range from $61,387 to $76,000 or from $12.90 to $16.75 per square foot of gross building area. The appellant also submitted the property information sheets from the Cook County Assessor's database for each comparable property and a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision of the Cook County Board of Review disclosing the total assessment for the subject of $108,905. The subject property has an improvement assessment of $87,597 or $18.20 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on three equity comparables located within the same assessment neighborhood code as the subject and within the same "subarea" as the subject property. The comparables consist of 3-story, class 2-12 mixed-use buildings of masonry construction ranging in size from 4,100 to 4,896 square feet of gross building area and ranging in age from approximately 8 to 27 years old. Two comparables each feature a full unfinished basement and one comparable has a concrete slab foundation. Each comparable has central air conditioning, and one comparable has a 2.5-car garage. The comparables have improvement assessments ranging from $91,200 to $109,200 or from $18.63 to $26.63 per square foot of gross building area.

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.

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, #3, and #5 based on their significantly older ages relative to the subject building. The Board also gave less weight to board of review comparable #1 based on having a garage which is not a feature of the subject property. On this record, the Board finds the best evidence of assessment equity to be appellant's comparable #4, along with board of review comparables #2 and #3 which are most similar to the subject overall in location, age, design/class, and some features. However, appellant's comparable #4 and board of review comparable #2 each have a basement, dissimilar to the subject’s concrete slab foundation, meaning that downward adjustments are needed to these comparables in order to make them more equivalent to the subject. Also, appellant’s comparable #4 is smaller in gross building area when compared to the subject building, suggesting that upward adjustment to this comparable is appropriate for this difference. The best comparables in the record have improvement assessments ranging from $61,387 to $109,200 or from $14.21 to $26.63 per square foot of gross building area. The subject's improvement assessment of $87,597 or $18.20 per square foot of gross building area falls within the range established by the most similar comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject’s improvement is inequitably assessed and, therefore, a reduction in the subject’s improvement 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:

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: November 25, 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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