



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

APPELLANT: 3743 ARMITAGE LLC
DOCKET NO.: 22-35839.001-R-1
PARCEL NO.: 13-35-303-005-0000

The parties of record before the Property Tax Appeal Board are 3743 ARMITAGE LLC, the appellant, 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: \$9,375
IMPR.: \$30,738
TOTAL: \$40,113

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 mixed-use building of masonry exterior construction with 3,798 square feet of gross building area.¹ The building is approximately 114 years old. Features of the building include a partial basement, two full bathrooms and one-half bathroom. The parcel has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

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 three equity comparables that have the same neighborhood code and property classification code as the subject. The comparables are located approximately .7 of a mile or 1 mile from the subject

¹ The Board finds the only description of the subject property was provided by the appellant.

property. The comparables are improved with two-story or three-story mixed-use buildings of masonry exterior construction ranging in size from 3,693 to 4,146 square feet of gross building area. The buildings are 105 or 108 years old. Each comparable has a full or partial basement and three or four full bathrooms. Comparable #2 has two additional half bathrooms. Two comparables have central air conditioning and two comparables each have either a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$27,033 to \$35,402 or from \$7.32 to \$8.66 per square foot of gross building area.

The appellant also submitted a copy of the final decision of the board of review which disclosed the subject property has a total assessment of \$78,000. The appellant indicated in the appeal petition that the subject has an improvement assessment of \$68,628 or \$18.07 per square foot of gross building area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same neighborhood code as the subject. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,620 to 2,904 square feet of gross building area. The buildings are from 96 to 118 years old. The comparables each have a full basement, one of which has finished area. Each comparable has two or three full bathrooms, one comparable has central air conditioning and three comparables each have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$60,781 to \$71,438 or from \$22.15 to \$27.27 per square foot of gross building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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 seven comparable properties for the Board's consideration. The Board has given less weight to the four comparables submitted by the board of review which differ from the subject in property classification, building size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which have the same property classification as the subject and are overall more similar to the subject in

location, building size, age and some features. These comparables have improvement assessments ranging from \$27,033 to \$35,402 or from \$7.32 to \$8.66 per square foot of gross building area. The subject's improvement assessment of \$68,625 or \$18.07 per square foot of gross building area is greater than the most similar comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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: April 15, 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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