FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 7862 S Shore Drive, LLC
DOCKET NO.: 22-47107.001-R-1
PARCEL NO.: 21-30-417-033-0000

The parties of record before the Property Tax Appeal Board are 7862 S Shore Drive, LLC, the appellant, by attorney Abby L. Strauss of Schiller Law 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:	$7,812
IMPR.:	$6,215
TOTAL:	$14,027

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-family building of masonry exterior construction with 7,767 square feet of gross building area. The building is approximately 132 years old. Features of the building include a full unfinished basement and six full bathrooms. The property has a 6,250 square foot site and is located in Chicago, Hyde Park 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with three-story multi-family buildings of masonry exterior construction ranging in size from 7,833 to 8,280 square feet of gross building area. The buildings are from 96 to 102 years old. The comparables each have a full unfinished basement and six full bathrooms. Comparable #6 has an additional half bathroom and five comparables each have either a three-car or a four-car garage. The comparables have improvement assessments that range from $6,250 to $7,128 or from $0.75 to $0.91 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." The appellant submitted a copy of the Cook County Board of Review decision for tax year 2022 disclosing the total assessment for the subject of $23,999. The subject property has an improvement assessment of $16,187 or $2.08 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on one comparable property. The comparable is improved with a three-story multi-family building of masonry exterior construction containing 8,512 square feet of gross building area. The building is 133 years old and features a full basement that is finished with an apartment and four full bathrooms. The comparable has improvement assessment of $22,405 or $2.63 per square foot of gross building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant pointed out the subject property has 7,767 square feet of living area, whereas the board of review's one comparable has 8,512 square feet of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to board of review comparable #1, which differs from the subject in dwelling size, basement finish and assessment neighborhood code.

The Board finds the best evidence of assessment equity to be the six comparables submitted by the appellant, which have the same assessment neighborhood code and property classification code as the subject. The comparables are overall more similar to the subject building in size, design and some features. The comparables have improvement assessments ranging from $6,250 to $7,128 or from $0.75 to $0.91 per square foot of gross building area. The subject's improvement assessment of $16,187 or $2.08 per square foot of gross building area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables in the record for differences from 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 total 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:

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: August 19, 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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