



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

APPELLANT: WBWB, LLC
DOCKET NO.: 22-48002.001-R-1
PARCEL NO.: 20-03-224-044-0000

The parties of record before the Property Tax Appeal Board are WBWB, 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: \$14,697
IMPR.: \$23,596
TOTAL: \$38,293

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 buildings. The first improvement is a 2-story apartment building of masonry construction with 3,591 square feet of gross building area which is approximately 130 years old.¹ This building features a full basement finished with a recreation room. The second building is a 2-story dwelling of masonry construction with 800 square feet of living area and a slab foundation. The property has a 4,199 square foot site and is located in Chicago, Hyde Park Township, Cook County. The apartment building is classified as class 2-11 property² and the second dwelling is classified as a class 2-05 property³ under the Cook County Real Property Assessment Classification Ordinance.

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 Apartment building with 2 to 6 units, any age.

³ Two-or-more story residence, over 62 years of age up to 2,200 square feet of living area.

The appellant contends assessment inequity with respect to each improvement as the basis of the appeal. In support of this argument, the appellant submitted two grids with information on five equity comparables for the first improvement and four equity comparables for the second improvement, all of which are located in the same assessment neighborhood code as the subject property. The comparables for improvement #1 consist of 2-story or 3-story, class 2-11 apartment buildings of masonry construction ranging in size from 3,426 to 3,873 square feet of gross building area and ranging in age from approximately 119 to 142 years old. The comparables are described as each having a full basement finished with a recreation room and comparable #2 has a 2-car garage. These comparables have improvement assessments that range from \$4,911 to \$5,250 or from \$1.30 to \$1.37 per square foot of gross building area.

The comparables for improvement #2 consist of 2-story, class 2-05 dwellings of masonry or stucco construction ranging in size from 1,024 to 1,500 square feet of living area and ranging in age from approximately 78 to 133 years old. Three comparables each have a full basement finished with a recreation room. Two comparables have a 1-car or a 1.5-car garage. These comparables have improvement assessments that range from \$3,607 to \$8,328 or from \$3.52 to \$5.78 per square foot living area. The appellant also submitted the property information sheets from the Cook County Assessor's database for most of the comparable properties. Based on this evidence, the appellant requested a combined reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,293. The board of review disclosed that the subject has a combined total improvement assessment of \$23,596 or \$5.37 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four comparable properties located within the same assessment neighborhood code as the subject and within ¼ of a mile or the same subarea as the subject property. The comparables consist of 2-story or 3-story, class 2-11 apartment buildings of masonry construction ranging in size from 4,293 to 4,914 square feet of gross building area and ranging in age from approximately 1 to 139 years old. Two comparables feature a full unfinished basement and two comparables have a concrete slab foundation. Three comparables have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$23,988 to \$67,500 or from \$5.42 to \$14.93 per square foot of gross building area. The board of review argued that the subject improvements have a combined total of 4,391 square feet of gross building area and that the board of review comparables are "very close to subject in age, construction, BSF and proximity."

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 combined total of thirteen equity comparables in support of their positions before the Property Tax Appeal Board. The Board finds that none of the parties' comparables are truly similar to the subject as the appellant's comparables with respect to the apartment building lack a second dwelling improvement, thus making a meaningful comparative analysis less reliable. As to subject improvement #2, the Board finds the appellant's comparables differ significantly from the subject dwelling in size, foundation, and/or garage feature. As to the board of review comparables, the Board finds these to be significantly different from the subject in age, foundation, or garage feature. Nevertheless, the comparables submitted by the parties have improvement assessments ranging from \$3,607 to \$67,500 or from \$1.30 to \$14.93 per square foot of gross building area. The subject's combined total improvement assessment of \$23,596 or \$5.37 per square foot of living area falls within the range established by all the comparables in the record.

On this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that either of the subject's improvements are inequitably assessed and, therefore, a reduction in the subject's overall 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: _____

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: July 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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