



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

APPELLANT: Rill & Beck LLC
DOCKET NO.: 22-51581.001-R-1
PARCEL NO.: 14-33-306-032-0000

The parties of record before the Property Tax Appeal Board are Rill & Beck 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 **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: \$36,900
IMPR.: \$121,626
TOTAL: \$158,526

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 6,757 square feet of gross building area.¹ The building is approximately 131 years old. Features of the building include a concrete slab foundation, central air conditioning, three full bathrooms and three fireplaces. The property has a 3,000 square foot site and is located in Chicago, North Chicago 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 five equity comparables that have the same assessment neighborhood code and property classification code

¹ The Board finds the best description of the subject was provided by the appellant, which was not refuted by the board of review.

as the subject property. The comparables are improved with three-story multi-family buildings of masonry or frame and masonry exterior construction ranging in size from 6,098 to 6,768 square feet of gross building area. The buildings are from 94 to 138 years old. The comparables each have a full basement, four of which are finished with a recreation room. Each comparable has three or six full bathrooms. Two comparables each have either three or six fireplaces and one comparable has a two-car garage. The comparables have improvement assessments that range from \$108,456 to \$123,801 or from \$17.50 to \$18.29 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$114,740 or \$16.98 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,418. The subject property has an improvement assessment of \$138,518 or \$20.50 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located on the same street as the subject and either within the same block or $\frac{1}{4}$ of a mile from the subject. The comparables are class 2-06 properties improved with two-story or three-story dwellings of masonry construction ranging in size from 2,759 to 4,137 square feet of living area. The dwellings are from 128 to 134 years old. The dwellings each have a full basement, one of which is finished with a formal recreation room. Each comparable has three or four full bathrooms, two comparables each have an additional half bathroom and one comparable has two fireplaces. Three comparables have central air conditioning and either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$150,032 to \$233,782 or from \$41.78 to \$56.51 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #5 which differ from the subject building in age. The Board has given reduced weight to the four comparables submitted by the board of review, which are class 2-06 dwellings that are considerably smaller in size, when compared to the subject's class 2-11 multi-family buildings.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, which have the same assessment neighborhood code and property classification code as the subject. However, each building is somewhat smaller in size and has varying degrees of

similarity in age and features, when compared to the subject, suggesting adjustments would be required in order to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$108,456 to \$113,940 or from \$17.50 to \$18.21 per square foot of gross building area. The subject's improvement assessment of \$138,518 or \$20.50 per square foot of gross building area falls above the range established by 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. Based on this record, the Board finds a reduction in the subject's assessment 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: May 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Rill & Beck LLC, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602