FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 2051 N. Clifton, LLC
DOCKET NO.: 22-52352.001-R-2
PARCEL NO.: 14-32-222-004-0000

The parties of record before the Property Tax Appeal Board are 2051 N. Clifton, 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:	$34,875
IMPR.:	$135,540
TOTAL:	$170,415

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 two-story multi-family building of masonry exterior construction with 3,765 square feet of gross building area and which is approximately 1 year old. Features include a full basement, central air conditioning, 7½ bathrooms, and a three-car garage. The property has a 3,100 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 concerning 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 neighborhood code as the subject. The comparables consist of class 2-11 three-story buildings of masonry exterior construction that are 11 to 27 years old. The buildings range in size from 3,610 to 4,095 square feet of gross building area. Features include a full basement, central air conditioning, 3 or 5 bathrooms, and two comparables each have a two-car garage. Four comparables have two or three fireplaces. The comparables have improvement assessments ranging from $90,938 to $111,549 or from $23.72 to $30.90 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of $92,317 or $24.52 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 $297,500. The subject property has an improvement assessment of $262,625 or $69.75 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both equity and sales data which are located in the same neighborhood code as the subject. The comparables consist of class 2-11 two-story or three-story buildings of frame or masonry exterior construction which are 110 to 138 years old. The buildings range in size from 1,804 to 4,500 square feet of gross building area. Three comparables have full or partial basements and comparable #2 has a concrete slab foundation. The buildings have 2½, 3 or 4 bathrooms, and two buildings each have central air conditioning. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from $61,188 to $572,500 or from $25.12 to $127.22 per square foot of gross building area. As part of the grid analysis, the board of review reported the subject property sold in April 2022 for a price of $2,975,000, including land. The board of review also depicted that the comparables sold from September 2021 to September 2022 for prices ranging from $1,685,000 to $6,500,000, including land. 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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3 and #4, due to having a lower bathroom count of three bathrooms as compared to the subject with 7½ bathrooms. The Board has given reduced weight to the board of review comparables which are each more than 100 years old as compared to the subject that is new construction at 1 year old and each is also significantly smaller in building size when compared to the subject.

The Board finds the best evidence of assessment equity are appellant's comparables #2 and #5, which present varying degrees of similarity to the subject. Each of the best comparables are older than the subject building suggesting upward adjustments for this difference. Each of the best board of review comparables have air conditioning like the subject. The comparables have fireplaces which is not a feature of the subject suggesting downward adjustments for this difference. Additional adjustments to the best comparables are necessary for differences in garage amenity/capacity when compared to the subject. The best comparables in the record have improvement assessments of $99,509 and $111,549 or of $24.30 and $30.90 per square foot of gross building area. The subject's improvement assessment of $262,625 or $69.75 per square foot of gross building area is above the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

Based on this limited record and after considering appropriate adjustments to the best comparables in the record for the subject’s newer age, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: September 16, 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

2051 N. Clifton, 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