



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

APPELLANT: Saul Azar
DOCKET NO.: 22-58813.001-R-1
PARCEL NO.: 14-20-409-011-0000

The parties of record before the Property Tax Appeal Board are Saul Azar, the appellant, by George J. Relias, attorney-at-law of Relias Law Group, 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: \$47,875
IMPR.: \$44,372
TOTAL: \$92,247

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a two-story multi-family building of frame construction that contains 3,980 square feet of building area. The building is approximately 130 years old. Features of the property include three apartments, a full basement with finished area, three bathrooms, and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story buildings of frame construction that range in size from 3,827 to 4,050 square feet of building area and in age from 120 to 134 years old. Each comparable has three or four units, a full basement with four having

finished area, and three or four bathrooms.¹ Three of the comparable each have a two-car garage. These properties have the same assessment neighborhood code as the subject property and are located from .4 to .7 of a mile from the subject property. Their improvement assessments range from \$38,625 to \$47,125 or from \$9.88 to \$12.31 per square foot of building area. Based on this evidence the appellant requested a total assessment for the subject property of \$92,247.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,000. The subject property has an improvement assessment of \$52,125 or \$13.10 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with three-story buildings of masonry exterior construction that range in size from 3,726 to 3,939 square feet of building area. The buildings range from 119 to 128 years old. Each comparable has a full basement with one having finished area, and three or four bathrooms. Two comparables have central air conditioning, and one comparable has three fireplaces. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject property. Their improvement assessments range from \$62,022 to \$80,125 or from \$16.30 to \$20.34 per square foot of building area.

In rebuttal appellant's counsel argued the subject property is improved with a two-story building while the board of review comparables are a different three-story design.

Conclusion of Law

The appellant 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 Board finds the best evidence of assessment equity to be the appellant's comparables that are more similar to the subject in design and exterior construction than are the comparables submitted by the board of review. The appellant's comparables are also similar to the subject in age, size and most features. The appellant's comparables have improvement assessments that range from \$38,625 to \$47,125 or from \$9.88 to \$12.31 per square foot of building area. The subject's improvement assessment of \$52,125 or \$13.10 per square foot of building area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is justified.

¹ The appellant submitted copies of the property characteristic printouts for the subject and the comparables that disclosed finished basement area for the subject property and comparables #1 through #4.

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

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: February 17, 2026



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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