



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

APPELLANT: Urban Neighborhood Windy City, LLC
DOCKET NO.: 23-33895.001-R-1
PARCEL NO.: 14-31-414-015-0000

The parties of record before the Property Tax Appeal Board are Urban Neighborhood Windy City, LLC, the appellant, by attorney George J. Relias, 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: \$21,000
IMPR.: \$71,046
TOTAL: \$92,046

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 2023 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 2-story two multi-family building of frame exterior construction with 4,194 square feet of gross building area. The building is approximately 133 years old and feature a concrete slab foundation and central air conditioning.¹ The property has an approximately 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject improvements are classified as 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 located in the same assessment neighborhood code as the subject property and from

¹ The only description of the subject property was submitted by the appellant, which was not refuted by the board of review.

0.4 to 1.0 mile from the subject. The comparables are improved with class 2-11 buildings of masonry exterior construction ranging in size from 3,680 to 4,449 square feet of building area. The buildings range in age from 123 to 134 years old. Each comparable has a basement finished with either an apartment or recreation room. One property has central air conditioning and two properties each have a 2-car garage. The comparables have improvement assessments ranging from \$62,767 to \$73,142 or from \$15.84 to \$18.70 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$71,046 or \$16.94 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for a parcel other than the subject. The appellant submitted a copy of the board of review's final decision which disclosed the subject has a total assessment of \$109,876. The appellant's appeal petition reported the subject has an improvement assessment of \$88,876 or \$21.19 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 buildings ranging in size from 1,240 to 1,271 square feet of building area. The buildings range in age from 126 to 132 years old.² The comparables have improvement assessments of \$30.24 to \$34.85 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review's comparables arguing comparables #1 and #2 are not comparable to the subject due to differences in building size, basement finish and garage amenity. As to board of review comparable #3, the appellant contended this property has been reclassified as a 2-97 property and is located 1.2 miles from the subject. To support these assertions, the appellant submitted property details for the board of review comparables.

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 parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2, #3 and #4 which differ from the subject in garage amenity and/or proximity. The Board gives less weight to each of the board of review comparables which are substantially smaller in building area than the subject property.

² The board of review's submission excluded a grid analysis. The information for the comparable properties was presented in a table labeled Subject Property and Selected Comparables.

The Board finds the best evidence of assessment equity to be appellant comparables #1 and #5 which are more similar to the subject in location, age, design and building size. These two comparables have improvement assessments of \$64,659 and \$68,816 or \$15.84 and \$18.70 per square foot of building area. The subject's improvement assessment of \$88,876 or \$21.19 per square foot of building area falls above the two best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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 request, 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: _____

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: June 17, 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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