



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

APPELLANT: 3049 MASS LLC  
DOCKET NO.: 23-35155.001-R-1  
PARCEL NO.: 14-20-310-013-0000

The parties of record before the Property Tax Appeal Board are 3049 MASS LLC, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:** \$55,800  
**IMPR.:** \$34,982  
**TOTAL:** \$90,782

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 multi-family building of masonry exterior construction with 2,576 square feet of building area. The building, constructed in 1897, is approximately 125 years old and features a basement with finished area.<sup>1</sup> The property has an approximately 3,720 square foot site and is located in Chicago, Lake View 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 property characteristics printouts

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<sup>1</sup> The Board finds the best description of the subject's property was found in the grid analysis submitted by the board of review and supported by the subject's Property Detail printout from the Cook County Assessor's Office submitted by the appellant.

from the Cook County Assessor's website and a grid analysis with information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 buildings of masonry exterior construction ranging in size from 2,408 to 2,562 square feet of building area. The buildings range in age from 122 to 136 years old. Each comparable has a basement with finished area, three properties each have a 2-car garage and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$30,000 to \$36,918 or from \$12.02 to \$14.65 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$34,982 or \$13.58 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,140. The subject property has an improvement assessment of \$40,340 or \$15.66 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 located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1. The comparables are improved with 2-story class 2-11 buildings of masonry exterior construction ranging in size from 2,496 to 2,626 square feet of building area. The buildings range in age from 101 to 120 years old. Each comparable has a basement, one of which has finished area. Three properties have a 1-car or a 2-car garage and two comparables have central air conditioning. The comparables have improvement assessments ranging from \$30,000 to \$58,200 or from \$12.02 to \$22.16 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains seven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to board of review comparables #1, #2 and #3 which are less similar to the subject in age and/or basement amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #4, the common property, which are more similar to the subject in location, age, design and building size. Although, three of these best comparables has a garage amenity and one property has central air conditioning, unlike the subject, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$30,000 to \$36,918 or from \$12.02 to \$14.65 per square foot of building area. The subject's improvement assessment of \$40,340 or \$15.66 per square foot of building area falls above the range established by the 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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