



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

APPELLANT: PRUCA 125
DOCKET NO.: 23-36097.001-R-1
PARCEL NO.: 17-05-316-001-0000

The parties of record before the Property Tax Appeal Board are PRUCA 125, the appellant(s), 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 **No Change** 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: \$19,050
IMPR.: \$84,206
TOTAL: \$103,256

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 3,175 square foot parcel of land improved with two improvements. Improvement #1 is a two-story, masonry, mixed-use building containing 3,011 square feet of building area while improvement #2 is a 132-year-old, two-story, masonry, multi-family dwelling containing 2,000 square feet of building area. The property is located in Chicago, West Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity for improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted data on three suggested comparables for improvement #1. These comparables are described as two or three-story, masonry, mixed-use buildings. They range: in age from 96 to 134 years; in size from 2,897 to 3,289 square feet of building area; and in improvement assessment from \$14.73 to \$16.13 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment of \$103,256 with an improvement assessment for both improvements of \$84,206. The board of review did not break out the allocated improvement assessment for each improvement. The combined improvement square footage is 5,011 and improvement assessment is \$16.80 per square foot of building area.

In support of the current assessment, the board of review submitted data on four suggested comparables for improvement #1. These comparables are described as one and one-half or three-story, masonry, mixed-use buildings. They range: in age from 19 to 140 years; in size from 4,323 to 5,164 square feet of building area; and in improvement assessment from \$15.68 to \$23.34 per square foot of building area.

Conclusion of Law

The taxpayer contends assessment inequity for improvement #1 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 that while the appellant submitted comparables similar to improvement #1 the appellant failed to submit any evidence of the second improvement on the parcel or the improvement assessments for each improvement. The appellant incorrectly applied the improvement assessment of both improvements onto only improvement #1 which artificially inflated the assessment per square foot. The Board finds that the subject's improvement assessment for both improvements is \$16.80 per square foot of building area which is within the range of the appellant's comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is not 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 16, 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

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

APPELLANT

PRUCA 125, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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