



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

APPELLANT: 3656 N CICERO, LLC
DOCKET NO.: 23-40796.001-R-1
PARCEL NO.: 13-21-227-038-0000

The parties of record before the Property Tax Appeal Board are 3656 N CICERO, LLC, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC, in Northbrook, 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: \$10,533
IMPR.: \$24,485
TOTAL: \$35,018

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 two-story mixed use commercial and residential building of masonry exterior construction with 4,460 square feet of gross building area and which is approximately 25 years old.¹ Features include a partial basement, central air conditioning and a 2.5-car garage. The property has a 3,762 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The subject property was also presented in Docket No. 22-37611 in which the parties agreed the building was 25 years old. In this 2023 tax year appeal, the board of review reported the building is 24 years old while the appellant reported the building is now 26 years old. The Board finds the best description is that the building is approximately 25 years old.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from 1.2 to 2-miles from the subject. The comparables consist of class 2-12 two-story buildings of masonry exterior construction which range in age from 36 to 95 years old. The buildings range in size from 4,160 to 5,197 square feet of gross building area. Each building has a partial basement and three comparables have one-car or four-car garages. The comparables have improvement assessments ranging from \$13,728 to \$23,050 or from \$3.30 to \$4.88 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$18,955 or \$4.25 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 \$35,018. The subject property has an improvement assessment of \$24,485 or \$5.49 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on seven properties located in the same neighborhood code as the subject and one of which is ¼ mile from the subject. The comparables consist of class 2-12 one-story, two-story or three-story buildings of masonry exterior construction which are 54 to 96 years old. The buildings range in size from 4,150 to 4,622 square feet of gross building area. Five comparables have full or partial basements, one has a crawl-space foundation, and one has a concrete slab foundation. Four buildings have central air conditioning and six comparables have from a one-car to a three-car garage. The comparables have improvement assessments ranging from \$23,500 to \$35,710 or from \$5.49 to \$8.40 per square foot of gross building area. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #3, due to their substantially differing building sizes of approximately 16% larger when compared to the subject. The Board has given reduced weight to board of review comparables #1 and #3, due to differing foundation types, when compared to the subject's partial basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 along with board of review comparables #2 and #4 through #7, each of which are similar to the subject in classification, exterior construction, building size, and some features. The

comparables each necessitate adjustments for differences in their older ages and varying garage capacities, when compared to the subject. The best comparables have improvement assessments ranging from \$13,728 to \$33,250 or from \$3.30 to \$7.39 per square foot of gross building area. The subject's improvement assessment of \$24,485 or \$5.49 per square foot of gross building area falls within the range of the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of building area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 assessment 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: July 15, 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

3656 N CICERO, LLC, by attorney:
Kyle Gordon Kamego
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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