



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

APPELLANT: Cullerton St. Properties LLC
DOCKET NO.: 23-42477.001-R-1
PARCEL NO.: 17-19-414-037-0000

The parties of record before the Property Tax Appeal Board are Cullerton St. Properties LLC, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$9,375
IMPR.: \$70,251
TOTAL: \$79,626

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 two improvements.¹ Improvement #1 is a 3-story multi-family building of masonry exterior construction with 4,158 square feet of building area. The building is approximately 141 years old. Features include an unfinished basement. Improvement #2 was described by the board of review as a class 2-03 dwelling with 1,122 square feet of living area but did not provide any additional property characteristics. The parcel has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. Improvement #1 is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review's evidence disclosed that the subject property has two improvements situated on one parcel of land, a fact omitted by the appellant and unrefuted by the appellant. The board of review disclosed Improvement #2 was a class 2-03 dwelling with 1,122 square feet of living area.

The appellant contends assessment inequity with respect to the improvement for Improvement #1 only as the basis of the appeal.

In support of the argument for Improvement #1, the appellant submitted information, including property characteristic printouts, on five equity comparables located within the same assessment neighborhood code as the subject, although the appellant did not disclose the proximity of the comparables to Improvement #1. The parcels are improved with class 2-11 buildings with various building heights of masonry or frame and masonry exterior construction ranging in size from 3,720 to 4,926 square feet of building area. The buildings range in age from 112 to 150 years old. The comparables each have a full basement, one of which is finished with an apartment. Each comparable has one fireplace. Three comparables each have a 2-car or a 2.5-car garage. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$39,750 for both improvements. The appellant did not provide an allocation of the requested total assessment attributable to each of the individual improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for this property of \$79,626, which includes both improvements. The subject has a total improvement assessment for both improvements of \$70,251. The appellant did not break out the total assessments individually for each improvement.

In support of its contention of the correct assessment, the board of review submitted information on two comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction with either 5,492 or 5,656 square feet of gross building area. The buildings are either 128 or 143 years old. Each comparable has a full basement finished with an apartment. The comparables have improvement assessments of \$92,625 and \$93,000 or \$16.38 and \$16.93 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant an assessment inequity argument 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).

Initially, the Board finds the appellant is only requesting a reduction in the assessment for Improvement #1.

For Improvement #1, the parties submitted nine equity comparables for the Board's consideration. Given the subject property consists of two buildings and each of the comparables is improved with a single building, the Board finds that a meaningful comparative analysis is severely diminished. Additionally, never party provided an allocation of the total improvement assessment between the two improvements which would be necessary for the Board to determine if Improvement #1 is inequitably assessed. Furthermore, as the appellant failed to disclose the

existence of the second dwelling on the subject parcel, the Board finds that the appellant did not establish by clear and convincing evidence that the single building on appeal is inequitably assessed and a reduction in the subject's assessment, therefore, 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: _____

May 20, 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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