



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

APPELLANT: Developing Environment LP
DOCKET NO.: 24-26606.001-R-1
PARCEL NO.: 17-21-305-015-0000

The parties of record before the Property Tax Appeal Board are Developing Environment LP, the appellant, by Michael R. Davies, attorney-at-law of Ryan Law, PLLC 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: \$9,250
IMPR.: \$22,996
TOTAL: \$32,246

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 2024 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 is improved with a one-story multi-family building of frame construction with 1,664 square feet of building area. The building is approximately 135 years old. Features of the property include full basement, which is finished with an apartment and two bathrooms. The property has a 2,500 square foot site located in Chicago, West Chicago Township, Cook County. The subject is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-11 properties improved with two-story dwellings of frame construction that range in size from 1,840 to 2,120 square feet of building area. The buildings are 136 to 146 years old. Two comparables have full basements, and three comparables have

slab foundations. Each property has two bathrooms, and two comparables each have a two-car garage. These properties have the same neighborhood code as the subject property and are located from 1.65 to 2.76 miles from the subject property. Their improvement assessments range from \$15,039 to \$17,900 or from \$7.09 to \$9.55 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$14,061.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,246. The subject property has an improvement assessment of \$22,996 or \$13.82 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 consisting of class 2-11 properties improved with one-story or two-story buildings of frame or masonry exterior construction that range in size from 1,296 to 1,680 square feet of building area. The buildings are 113 to 147 years old. One comparable has a crawl space foundation and three comparables have full basements with two being finished with either an apartment or formal recreation room. The comparables have two or three bathrooms, one comparable has central air conditioning, and one comparable has a 2.5-car garage. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$22,814 to \$42,842 or from \$14.97 to \$29.26 per square foot of building area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in location than are the comparables submitted by the appellant. The board of review comparables have varying degrees of similarity to the subject in style, age and features. Nevertheless, these comparables have improvement assessments that range from \$22,814 to \$42,842 or from \$14.97 to \$29.26 per square foot of building area. The only comparable similar to the subject in style is board of review comparable #2 that has an improvement assessment of \$27,120 or \$20.93 per square foot of building area. The subject has an improvement assessment of \$22,996 or \$13.82 per square foot of building area, which falls within the range of the total improvement assessments but below the range on a per square foot of building area basis as established by the best comparables in this record and is below the only comparable in the record that is similar to the subject's one-story design. 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 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: _____

October 20, 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 9-215 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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APPELLANT

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