



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

APPELLANT: 2104 18th Pl, LLC
DOCKET NO.: 24-26770.001-R-1
PARCEL NO.: 17-19-304-047-0000

The parties of record before the Property Tax Appeal Board are 2104 18th Pl, LLC, the appellant, by attorney Abby L. Strauss of Schiller Law 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: \$11,011
IMPR.: \$48,440
TOTAL: \$59,451

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 consists of two improvements situated on one parcel.¹ Improvement #1 is described as two-story multi-family building of frame exterior construction with 1,418 square feet of gross building area. The building was constructed in 1890 and is approximately 134 years old. Features of the building include a full basement and two full bathrooms.² Improvement #2 is described as a two-story multi-family building of frame exterior construction with 1,436 square feet of gross building area. The building was constructed in 1890 and is

¹ The board of review disclosed in the "Board of Review - Notes on Appeal" that there are two improvements on the subject property. The board of review submitted copies of the subject's property characteristic printouts which depicts the subject property as a class 2-11 property improved with two separate multi-family buildings, where the second improvement was not reported by nor was it refuted by the appellant. For ease of reference, the Board has numbered the buildings as improvement #1 and improvement #2.

² The appellant reported that improvement #1 has central air conditioning.

approximately 134 years old. The building features a slab foundation and two full bathrooms. The property has a site with approximately 2,975 square feet of land area and is located in Chicago, West Chicago 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 only Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .58 of a mile to 1.58 miles from the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of frame exterior construction ranging in size from 1,600 to 1,640 square feet of gross building area. The buildings are from 125 to 156 years old. Each comparable has a full basement and two full bathrooms. The comparables have improvement assessments that range from \$22,900 to \$26,699 or from \$13.96 to \$16.69 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted a copy of the 2024 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$59,451. The appellant reported the subject property has a total improvement assessment of \$48,440.

The board of review submitted its "Board of Review Notes on Appeal," where the subject is identified with a Property Index Number (PIN) of 17-19-304-041-0000, which is not the subject PIN. The board of review submitted property characteristic printouts for Improvement #1 and Improvement #2, which depicted Improvement #1 with an improvement assessment of \$24,067 or \$16.97 per square foot of gross building area and Improvement #2 with an improvement assessment of \$24,373 or \$16.97 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with two-story buildings of frame or masonry exterior construction containing 2,093 or 2,116 square feet of gross building area. The buildings are from 26 to 147 years old. The comparables each have a full basement that is finished with an apartment and either two or three full bathrooms. Comparable #1 has central air conditioning and one additional half bathroom. Comparable #3 has a 2-car garage. The comparables have improvement assessments that range from \$35,989 to \$37,438 or from \$17.19 to \$17.69 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant pointed out differences in building sizes, age and exterior construction between the subject and the board of review's comparables.

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.

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

For Improvement #1, the parties submitted seven comparables for the Board's consideration. The Board has given reduced weight to the three comparables submitted by the board of review, which have substantially larger building sizes, when compared to the subject. Additionally, board of review comparable #1 is significantly newer in age, when compared to the subject building.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables, which have the same assessment neighborhood code as the subject. However, the Board finds three of the four comparables are located more than a mile from the subject and each building is approximately 13% to 16% larger than the subject building, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four properties have improvement assessments ranging from \$22,900 to \$26,699 or from \$13.96 to \$16.69 per square foot of gross building area. Improvement #1 has an improvement assessment of \$24,067 or \$16.97 per square foot of gross building area, which falls within the range established by the best comparables in this record in terms of total improvement assessment but somewhat above the range on a per square foot of gross building area basis, which appears to be logical given the subject's smaller building size. After considering the economies of scale and 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 #1 was inequitably assessed and a reduction in the subject's assessment is not warranted.

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

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

APPELLANT

2104 18th Pl, LLC, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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