



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

APPELLANT: Guardian Wood, LLC
DOCKET NO.: 24-26827.001-R-1
PARCEL NO.: 17-06-209-041-0000

The parties of record before the Property Tax Appeal Board are Guardian Wood, 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 **a reduction** 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: \$21,533
IMPR.: \$64,584
TOTAL: \$86,117

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 a two-story multi-family building of masonry exterior construction with 3,588 square feet of gross building area. The building is approximately 126 years old. Features of the property include a full basement that is finished with an apartment¹ and three full bathrooms. The property has a site with 2,475 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 the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject property and are

¹ The board of review revealed the subject's basement is finished with an apartment, which was not reported by nor was it refuted by the appellant.

located from .17 to .93 of a mile from the subject property. The comparables are class 2-11 properties improved with one-story or three-story multi-family buildings of masonry exterior construction ranging in size from 3,650 to 3,924 square feet of gross building area. The buildings are from 112 to 127 years old. Each comparable has a full basement and either three or four full bathrooms. Comparable #2 has central air conditioning. The comparables have improvement assessments that range from \$56,566 to \$64,073 or from \$14.42 to \$17.55 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the final total assessment for the subject of \$94,001. The subject property has an improvement assessment of \$72,468 or \$20.20 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within ¼ of a mile from the subject property or within a subarea of the subject. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction ranging in size from 3,066 to 3,432 square feet of gross building area. The buildings are 127 or 135 years old. The comparables each have a full basement, one of which is finished with a formal recreation room and two are each finished with an apartment. Each comparable has two, three, four or five full bathrooms and two comparables have central air conditioning. Comparable #2 has three fireplaces and a two-car garage. The comparables have improvement assessments that range from \$62,517 to \$78,362 or from \$20.06 to \$22.83 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #2 and board of review comparables #2 and #4 which have central air conditioning and/or a garage, unlike the subject.

The Board finds the appellant's comparables #1, #3, #4 and #5 are overall more similar to the subject in dwelling size, but are dissimilar one-story or three-story designs, when compared to the subject's two-story design. The Board finds board of review comparables #1 and #3 are two-story buildings, like the subject but are somewhat smaller in building size, when compared to the subject. Additionally, the six comparables have varying degrees of similarity when compared to the subject building in age, five of the six comparables lack a basement apartment, a feature of

the subject and two comparables each have an additional full bathroom, when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables have improvement assessments ranging from \$56,566 to \$64,808 or from \$14.42 to \$20.75 per square foot of gross building area. The subject's improvement assessment of \$72,468 or \$20.20 per square foot of gross building area falls above the range established by the best comparables in the record in terms of overall improvement assessment but within the range on a per square foot of gross building area basis. However, after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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