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

APPELLANT: MMAS LLC/WPA 4, LLC/BIRDSTONE LLC
DOCKET NO.: 24-32153.001-R-1
PARCEL NO.: 17-06-128-004-0000

The parties of record before the Property Tax Appeal Board are MMAS LLC/WPA 4, LLC/BIRDSTONE LLC, the appellant by attorney David R. Bass, of Field and Goldberg, LLC 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:** | $31,044 |
| **IMPR.:** | $93,956 |
| **TOTAL:** | $125,000 |

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 3-story, multi-family building of masonry exterior construction with 4,514 square feet of gross building area. The building is approximately 31 years old. The building features a full basement finished with an apartment and central air conditioning.[1] The property has a 3,120 square foot site 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 three equity comparables located within the subject's assessment neighborhood. The comparables are

[1] The Board finds the best description of the subject was gleaned from the evidence presented by the board of review and unrefuted by the appellant.

improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 4,041 to 4,620 square feet of gross building area. The buildings are from 118 to 129 years old. Each comparable has a full basement finished with an apartment or a recreation room. One comparable has a 2-car garage. The comparables have improvement assessments ranging from $63,225 to $73,448 or from $15.42 to $15.90 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $125,000. The subject property has an improvement assessment of $93,956 or $20.81 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the subject's assessment neighborhood. The comparables are improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,702 to 4,514 square feet of gross building area. The buildings are from 29 to 31 years old. Each comparable has a full basement, two of which are finished with an apartment or a formal recreation room, and central air conditioning. The comparables have improvement assessments ranging from $88,906 to $133,120 or from $20.81 to $33.17 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 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 seven suggested comparables for the Board's consideration. The Board gives diminished weight to the appellant's comparables which are substantially older homes than the subject and lack central air conditioning, which is a feature of the subject. Further, the appellant's comparable #3 features a garage amenity, unlike the subject. The Board also gives less weight to board of review comparables #1 and #2 which are substantially smaller homes than the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4 which are overall more similar, if not identical, to the subject in location, design/class, age, dwelling size, and features. The two best comparables have improvement assessments of $93,956 and $133,120 or $20.81 and $33.17 per square foot of gross building area, respectively. The subject's improvement assessment of $93,956 or $20.81 per square foot of gross building area is equal to board of review comparable #3 which is identical to the subject in property characteristics. After considering adjustments to the two 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:

C E R T I F I C A T I O N

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: November 17, 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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