



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

APPELLANT: Paul Frankel  
DOCKET NO.: 16-20073.001-R-1  
PARCEL NO.: 10-25-327-025-0000

The parties of record before the Property Tax Appeal Board are Paul Frankel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$5,209  
**IMPR.:** \$25,852  
**TOTAL:** \$31,061

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 2016 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 dwelling of masonry construction with 1,670 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full finished basement and central air conditioning. The property has a 4,007 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assigned neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry construction. The dwellings are either 64 or 67 years old. The appellant's grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The comparable dwellings range in size from

1,652 to 2,143 square feet of living area, and their improvement assessments range from \$17,464 to \$27,415 or from \$10.09 to \$12.79 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$19,305 or \$11.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$31,061 was disclosed. The subject property has an improvement assessment of \$25,852 or \$15.48 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. Two of the comparables were described as being located on the same tax block as the subject property, and the other two comparables were described as being located one-quarter mile from the subject. The comparables are improved with two-story dwellings of masonry construction. The dwellings are from 63 to 66 years old. The appellant's grid analysis indicates the comparables have features that are similar to the subject in varying degrees. The comparable dwellings range in size from 1,533 to 1,626 square feet of living area and their improvement assessments range from \$25,853 to \$27,821 or from \$15.90 to \$18.15 per square foot of living 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of eight suggested comparables. The Board gave reduced weight to the appellant's comparables #1, #2 and #4 and board of review comparables #1 and #3 for a variety of reasons: The appellant's comparable #4 had significantly more living area than the subject; the appellant's comparables #1, #2 and #4 and board of review comparables #1 and #3 had unfinished basements that differed from the subject's full finished basement; and the appellant's comparable #2 and board of review comparables #1 and #3 lacked central air conditioning. The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparables #2 and #4. These comparables were similar to the subject in location, story height, age, living area and features such as a finished basement and central air conditioning. Moreover, board of review comparable #2 was nearly identical to the subject in all characteristics. The Board finds the appellant's comparable #3 and the board of review comparables #2 and #4 had improvement assessments that ranged from \$12.77 to \$18.15 per square foot of living area. The subject's improvement assessment of \$15.48 per square foot of living area falls within the range established by the best comparables in this record. 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: April 23, 2019



\_\_\_\_\_  
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

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

APPELLANT

Paul Frankel, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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