



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

APPELLANT: Jester Properties, LLC  
DOCKET NO.: 16-36124.001-R-1  
PARCEL NO.: 17-06-330-008-0000

The parties of record before the Property Tax Appeal Board are Jester Properties, LLC, 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 **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:** \$8,856  
**IMPR.:** \$70,680  
**TOTAL:** \$79,536

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a three-story multi-family dwelling of masonry exterior construction with 3,534 square feet of living area. The dwelling is 1 year old. Features of the home include a full finished basement and central air conditioning. The property has a 2,952 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 four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-11 multi-family dwellings of masonry exterior construction that range in size from 3,969 to 8,320 square feet of living area. The dwellings range in age from 8 to 25 years old. Three comparables have a slab foundation and one comparable has a full basement with an apartment. Three comparables have central air conditioning, and two comparables have either a two-car or a 4-car garage. The comparables have improvement assessments that range from \$63,416 to \$70,578 or from \$8.48 to \$16.02 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$40,535 or \$11.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,999. The subject property has an improvement assessment of \$126,143 or \$35.69 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-11 multi-family dwellings of masonry exterior construction that range in size from 2,640 to 5,437 square feet of living area. The dwellings range in age from 24 to 63 years old. The board of review comparable #1 is the same property as appellant's comparable #3. Board of review comparable #2 is the same property as appellant's comparable #4. One of the comparables has a slab foundation, three comparables have full basements with one having an apartment, two comparables have central air conditioning, and two comparable have either a two-car or a four-car garage. The comparables have improvement assessments that range from \$51,698 to \$64,078 or from \$10.55 to \$21.41 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparables for the Board's consideration as two comparables were submitted by both parties. None of the comparables are truly similar to the subject with their older ages ranging in age from 8 to 63 years old when compared to the subject age of one year. These comparables also have significant dissimilarities to the subject in building size, foundation, and/or other features. Both parties' comparables have improvement assessments ranging from \$51,698 to \$70,578 or from \$8.48 to \$21.41 per square foot of living area. The subject's improvement assessment of \$126,143 or \$35.69 per square foot of living area falls significantly above the range established by both parties comparables. The two common comparables have improvement assessments of \$11.79 and \$15.00 per square foot of living area. After considering adjustments to these comparables for differences when compared to 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 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

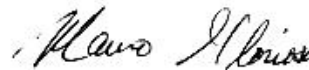
DISSENTING: \_\_\_\_\_

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 21, 2020



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

Jester Properties, LLC, 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