



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

APPELLANT: Brian Morgan  
DOCKET NO.: 17-22781.001-R-1  
PARCEL NO.: 14-30-222-176-0000

The parties of record before the Property Tax Appeal Board are Brian Morgan, 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:** \$14,212  
**IMPR.:** \$54,538  
**TOTAL:** \$68,750

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 2017 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 frame construction with 2,329 square feet of living area. The dwelling is 16 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 1,870 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.<sup>1</sup> In support of the overvaluation claim the appellant submitted limited information in section IV of the appeal petition disclosing the subject property was purchased on November 17, 2016 for

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<sup>1</sup> The appellant failed to submit equity evidence in support of the inequity claim, therefore, this argument will not be considered in this decision.

\$687,000.<sup>2</sup> The appellant failed to disclose the number of days the subject was advertised on the open market.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,485. The subject's assessment reflects a market value of \$795,422 or \$341.30 per square foot of living area, land included, when using the 2017 three-year average median level of assessments for Cook County class 2 property of 11.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales with varying degrees of similarity to the subject.<sup>3</sup> The two comparables sold in January 2016 or June 2017 for prices of \$975,000 and \$762,222, respectively, or for \$419.54 and \$334.75 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the subject's sale in November 2016 for \$687,000. The appellant submitted evidence disclosing the subject sold using a realtor and brokerage fees were paid which indicates the subject was advertised on the open market. The board of review failed to dispute the arm's-length nature of the subject's sale as being the best indicator of the subject's market value as of January 1, 2017. The subject's assessment reflects a market value of \$795,422 or \$341.30 per square foot of living area, including land, which is excessive in relation to the subject's recent purchase. The sale comparables submitted by the board of review does not overcome the recent purchase.

Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

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<sup>2</sup> The Closing Statement depicts the subject was purchased for \$687,500.

<sup>3</sup> The two equity comparables submitted by the board of review are not considered in this decision.

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: January 19, 2021



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

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