



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

APPELLANT: Richard W. Rosenberg Trust
DOCKET NO.: 17-28012.001-R-1
PARCEL NO.: 14-20-319-030-0000

The parties of record before the Property Tax Appeal Board are Richard W. Rosenberg Trust, the appellant(s), by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$17,780
IMPR.: \$152,761
TOTAL: \$170,541

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 is improved with a one-year-old, three-story, building of masonry construction containing 3,466 square feet of gross building area. Features of the subject include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property is situated on 3,175 square feet of land in Chicago, Lake View Township, Cook County. The subject is a Class 2 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 suggested equity comparable properties. The appellant also submitted a property assessment chart disclosing the land, improvement and

total assessments for the subject from 2015 through 2017. This chart included an improvement description of an 80.30% occupancy factor for 2017, which expired in 2018. This assumed a pre-adjusted improvement market value of \$1,902,382, reduced by the 80.30% occupancy factor to a partial improvement market value of \$1,527,613. The Assessment Grid Analysis for the subject disclosed the suggested market value Cook County Ordinance 10.00% level of assessment of \$190,238. The appellant calculated an improvement assessment of \$54.88 per square foot of gross building area based on this pre-adjusted suggested market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,541. At the Cook County Ordinance 10.00% level of assessment, the subject's partial improvement assessment, adjusted for occupancy, was \$152,761. This assessment information was based on the net of the suggested market value of \$1,902,382, adjusted by the 80.30% occupancy factor. Therefore, the subject property's partial improvement assessment, adjusted for occupancy, was \$152,761, or \$44.07 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. These comparable properties ranged from \$54.89 to \$57.91 per square foot of gross building area.

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 comparable properties 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 Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1 and #2, and the board of review's comparable(s) #1, #3 and #4. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$30.06 to \$57.91 per square foot of living area. The subject's partial improvement assessment, adjusted for the 80.30% occupancy factor, of \$54.88 per square foot of gross building area falls within the range established by the best comparable properties 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 holds that 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: February 16, 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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