



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

APPELLANT: William Goldstein  
DOCKET NO.: 17-32311.001-R-1  
PARCEL NO.: 17-05-312-002-0000

The parties of record before the Property Tax Appeal Board are William Goldstein, 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:** \$6,885  
**IMPR.:** \$29,800  
**TOTAL:** \$36,685

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 mixed-used building of masonry exterior construction with 2,980 square feet of building area. The property is approximately 124 years old and has an unfinished basement. The property has a 2,295 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 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 in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-12 mixed-use buildings of masonry exterior construction that range in size from 3,354 to 3,960 square feet of building area. The properties range in age from 86 to 134 years old. Two of the comparables have unfinished basement and one has a

concrete slab foundation. Comparable #3 has a 2-car garage. The properties have improvement assessments that range from \$24,317 to \$33,968 or from \$7.25 to \$8.58 per square foot of building area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$24,168 or \$8.11 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,697. The subject property has an improvement assessment of \$34,812 or \$11.68 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story or three-story class 2-12 mixed-use buildings of frame or masonry exterior construction that range in size from 2,378 to 2,913 square feet of building area. The properties range in age from 122 to 134 years old. Two of the comparables have unfinished basements, two have concrete slab foundations and each comparable has from a 1.5-car to a 4-car garage. The properties have improvement assessments that range from \$32,058 to \$33,161 or from \$11.06 to \$13.94 per square foot of building area. Based on this evidence, the board of review requested the subject's 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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 along with board of review comparables #1, #2 and #4 which differ from the subject in building size and/or basement foundation.

The Board finds the best evidence of assessment equity to be the remaining two comparables which are similar to the subject in location, age, building size and basement construction. However, one of these best comparables has a garage, a feature that the subject lacks. These comparables had improvement assessments of \$28,602 and \$32,058 or for \$8.51 and \$11.07 per square foot of building area, respectively. The subject's improvement assessment of \$34,812 or \$11.68 per square foot of building area is higher than the two best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated 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:

August 24, 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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