



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

APPELLANT: Scott Rozenzweig  
DOCKET NO.: 17-36533.001-R-1  
PARCEL NO.: 13-35-423-021-0000

The parties of record before the Property Tax Appeal Board are Scott Rozenzweig, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$5,752  
**IMPR.:** \$28,708  
**TOTAL:** \$34,460

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 three-story, multi-family building of masonry exterior construction with 3,972 square feet of building area. The building is approximately 111 years old and features a full unfinished basement. The property has a 4,425 square foot site and is located in Chicago, Jefferson 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 and contention of law as the bases of the appeal. In support of the inequity argument, the appellant submitted information on seven equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as class 2-11, three-story multi-family buildings of masonry or frame exterior construction that range in size from 3,443 to 4,926 square feet of building area. The buildings range in age from 89 to 125 years old. Six comparables have partial

or full basements, with two having apartments or recreation rooms. One comparable has a concrete slab foundation. Six comparables each have a two-car or a four-car garage. The comparables have improvement assessments ranging from \$19,352 to \$30,049 or from \$5.48 to \$6.26 per square foot of building area.

In addition, the appellant argued the subject property was 100% vacant since 2015 and uninhabitable as all three units were gutted and are undergoing renovations. In support of this claim, the appellant submitted a 2017 vacancy/occupancy affidavit from the Cook County Board of Review and interior pictures of the subject property. The appellant also disclosed the subject was purchased in 2017. Based on this evidence and argument, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$34,460. The subject has an improvement assessment of \$28,708 or \$7.23 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 within the same assessment neighborhood code as the subject. The comparables are described as class 2-11, three-story multi-family buildings of masonry exterior construction that range in size from 3,540 to 3,984 square feet of building area and range in age from 101 to 117 years old. The comparables have full unfinished basements. Three comparables have two-car garages. The comparables have improvement assessments ranging from \$28,526 to \$29,992 or from \$7.53 to \$8.06 per square foot of building area. The board of review reported that the subject property sold in March 2017 for \$430,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 record contains eleven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #3, #4 and #6 due to their larger building sizes or having a concrete slab foundation in contrast to the subject's basement foundation.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, age, building size and have features with varying degrees of similarity. These comparables have improvement assessments ranging from \$19,352 to \$29,992 or from \$5.48 to \$8.06 per square foot of building area. The subject has an improvement assessment of \$28,708 or \$7.23 per square foot of building area, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

improvement appears to be equitably assessed and a reduction in the subject's assessment is not justified.

The appellant also raised a contention of law, arguing that subject's assessment should be reduced based on the building being vacant and uninhabitable in 2017. The Board gave no weight to this argument as the board of review disclosed that the subject property was purchased in March 2017 for \$430,000 which was unrefuted by the appellant and is higher than the subject's estimated market value as reflected by its 2017 assessment. Therefore, the Board finds a reduction in the subject's assessment based on contention of law 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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