



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

APPELLANT: Jill Lowe  
DOCKET NO.: 17-40241.001-R-1  
PARCEL NO.: 17-04-209-007-0000

The parties of record before the Property Tax Appeal Board are Jill Lowe, 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 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:** \$19,628  
**IMPR.:** \$88,282  
**TOTAL:** \$107,910

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 masonry exterior construction with 1,964 square feet of living area. The dwelling is approximately 127 years old. Features of the home include a full unfinished basement, central air conditioning, and one fireplace. The property has a 1,402 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables were improved with similar class 2-10 dwellings of masonry exterior construction that are either 127 or 145 years old. Each comparable has a full basement with finished area, central air conditioning, one comparable has two fireplaces and two comparables have a two-car garage. The dwellings range in size from 2,843 to 2,942 square feet of living area and have

improvement assessments ranging from \$93,562 to \$116,209 or from \$32.91 to \$39.50 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$70,527 or \$35.91 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 \$107,910. The subject property has an improvement assessment of \$88,282 or \$44.95 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 located in the same neighborhood code and two comparable in the same block as the subject. The comparables were improved with either two-story or three-story class 2-10 dwellings of masonry exterior construction that range in size from 1,320 to 1,482 square feet of living area and range in age from 90 to 128 years old. Each comparable has a full basement with two comparables having finished area. One comparable has central air conditioning. Three comparables have one or two fireplaces and one comparable has a one-car garage. The comparables have improvement assessments ranging from \$91,410 to \$106,904 or from \$46.54 to \$51.69 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the appellants comparables due to their considerably larger dwelling sizes when compared to the subject. The Board gave less weight to the board of review comparable #4 for difference in design and a one-car garage when compared to the subject.

The Board finds that the best evidence of assessment equity is the board of review comparables #1, #2 and #3. These comparables have varying degrees of similarity when compared to the subject in dwelling size and features. These comparables have improvement assessments ranging from \$92,784 to \$106,9014 or from \$48.00 to \$51.69 per square foot of living area, respectively. The subject property has an improvement assessment of \$88,282 or \$44.95 per square foot of living area, which falls below the best comparables contained 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 a reduction in the 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: September 21, 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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