



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

APPELLANT: Charles Keel  
DOCKET NO.: 18-28632.001-R-1  
PARCEL NO.: 14-28-115-008-0000

The parties of record before the Property Tax Appeal Board are Charles Keel, 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:** \$27,846  
**IMPR.:** \$58,099  
**TOTAL:** \$85,945

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 2018 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 two improvements situated on one parcel.<sup>1</sup> Improvement #1 is a two-story, multi-family building of masonry exterior construction with 2,730 square feet of building area. The building is approximately 120 years old. Features include a full unfinished basement and a 2.5-car garage. Improvement #2 is a two-story, single-family dwelling of frame exterior construction with 2,392 square feet of living area. The dwelling is approximately 120 years old and has a concrete slab foundation. The parcel has a 4,095 square foot site located in Chicago, Lake View Township, Cook County. Under the Cook County Real Property

---

<sup>1</sup> The "Board of Review – Notes on Appeal" and supplemental computer screen printouts shows there are two improvements on the property which was not disclosed by the appellant's counsel. Furthermore, both parties appeal petitions and grid analyses provided the combined improvement assessments of both improvements. For this appeal, the Board will utilize the computer screen printouts provided by the board of review showing the property characteristics and assessment information for each improvement.

Assessment Classification Ordinance, Improvement #1 is classified as a class 2-11 property and Improvement #2 is a class 2-06 property.

The appellant contends assessment inequity with respect to the class 2-11, multi-family building of Improvement #1 as the basis of the appeal but utilized the improvement assessments for both improvements in their analysis. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-11, multi-family buildings of masonry exterior construction ranging in size from 2,951 to 3,549 square feet of building area. The buildings are range in age from 93 to 125 years old and have full basements, one of which is finished with an apartment. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$51,851 to \$67,214 or from \$15.43 to \$18.94 per square foot of building area. The appellant's counsel listed in the residential appeal petition the total improvement assessment associated for both improvements of \$58,099. Based on this evidence, the appellant requested the subject's improvement assessment for only Improvement #1 be reduced to \$46,628 or \$11.36 per square foot of building area.

The board of review submitted a separate "Board of Review Notes on Appeal" and grid analysis for each of the subject's two improvements disclosing the subject's total assessment for both improvements of \$58,099. The computer screen printouts submitted as part of the board of review evidence reports an improvement assessment of \$51,936, or \$19.02 per square foot of building area for Improvement #1 and \$6,163, or \$2.58 per square foot of living area for Improvement #2. All of the eight comparables reported on the two grid analyses are located within the same neighborhood as the subject property.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted a grid analysis with information on four comparables improved with class 2-11, two-story or three-story, multi-family buildings of frame or masonry exterior construction ranging in size from 1,704 to 3,630 square feet of building area. These four comparables range in age from 82 to 125 years old and have full basements with one comparable having finished area and central air conditioning. Two comparables each have a two-car garage. These four, class 2-11 comparables have improvement assessments ranging from \$36,889 to \$79,816 or from \$21.65 to \$22.83 per square foot of building area.

In support of its contention of the correct assessment for Improvement #2, the board of review submitted another grid analysis with information on four comparables improved with class 2-06, two-story dwellings which have varying degrees of similarity to the subject's Improvement #2. The Board will not include these class 2-06 comparables in its analysis as the appellant did not include Improvement #2 within its appeal for the subject property.

Based on this evidence, the board of review requested that the subject's total assessment be confirmed.

### **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 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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1, so only that improvement will be analyzed for equity. The Board finds neither party submitted comparables truly similar to the subject due to dissimilarities in their age, building size, finished basement or basement apartment, central air conditioning, and/or lack of a garage. Nevertheless, these comparables have improvement assessments ranging from \$15.43 to \$22.83 per square foot of building area. The subject's improvement assessment of \$21.28 per square foot of building area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements are inequitably assessed and 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: December 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Charles Keel, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602