



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

APPELLANT: Leesa Knox Lipman  
DOCKET NO.: 18-28638.001-R-1 through 18-28638.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Leesa Knox Lipman, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-28638.001-R-1	14-29-128-056-0000	5,605	44,918	\$50,523
18-28638.002-R-1	14-29-128-057-0000	1,170	410	\$1,580

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 consists of two parcels improved with a three-story townhome of frame and masonry exterior construction with 1,584 square feet of living area. The townhome is approximately 27 years old. Features of the home include a concrete slab foundation, central air conditioning, and one fireplace. The two parcels have a combined 767 square foot site and is located in Chicago, Lake View Township, Cook County. The property is a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-95 townhomes of masonry exterior construction with 2,323 or 2,428 square feet of living area. The townhomes are each 13 years old and have

concrete slab foundations, central air conditioning, one fireplace and a two-car garage. The comparables have improvement assessments ranging from \$50,437 to \$58,207 or from \$20.77 to \$24.03 per square foot of living area. Based on this evidence, the appellant requested a reduced combined improvement assessment of \$36,321 or \$22.93 per square foot of living area.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated March 1, 2019 for the 2018 assessment year concerning the two parcels which depicts total assessments of \$50,523 for Parcel #1 and \$1,580 for Parcel #2. The subject's two parcels have a combined total assessment of \$52,103, and a total improvement assessment of \$45,328 or \$28.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal providing assessment information for only Parcel #1. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code and the same block as the subject. The comparables are improved with class 2-95, two-story or three-story townhomes of masonry or frame and masonry exterior construction with 1,085 or 1,184 square feet of living area. The townhomes are either 23 or 27 years old. Three comparables have full finished basements, and one comparable has a concrete slab foundation. Each comparable has central air conditioning and one or two fireplaces. Two comparables have either a two-car or a four-car garage. The comparables have improvement assessments ranging from \$33,141 to \$36,839 or from \$30.54 to \$31.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment for Parcel #1.

### **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.

The parties submitted a total of seven comparables for the Board's consideration. The Board finds neither party submitted comparables truly similar to the subject due to their dissimilar design, age, dwelling size, foundation, and/or other features. Nevertheless, these comparables have improvement assessments ranging from \$20.77 to \$31.11 per square foot of living area. The subject's improvement assessment of \$28.62 per square foot of living 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 improvement was 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

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