



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

APPELLANT: 2913 NL LLC  
DOCKET NO.: 18-28766.001-R-1  
PARCEL NO.: 14-29-118-019-0000

The parties of record before the Property Tax Appeal Board are 2913 NL LLC, 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:** \$15,450  
**IMPR.:** \$49,828  
**TOTAL:** \$65,278

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 a two-story, mixed-use building of frame exterior construction with 2,244 square feet of building area. The building is 127 years old. Features include a partial unfinished basement and central air conditioning. The property has a 2,575 square foot site and is located in Chicago, Lake View 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 four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-12, mixed-use buildings of frame, masonry or frame and masonry exterior construction ranging in size from 3,248 to 3,714 square feet of building area. The buildings range in age from 105 to 132 years old. Two comparables have concrete slab

foundations, and two comparables have partial unfinished basements. One comparable has central air conditioning. Three comparables have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$54,322 to \$69,771 or from \$16.72 to \$18.79 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$40,055 or \$17.85 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 \$65,278. The subject has an improvement assessment of \$49,828 or \$22.20 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 that are located within the same neighborhood code as the subject. The comparables are improved with two-story, class 2-11 buildings of frame exterior construction ranging in size from 1,880 to 2,172 square feet of building area. The buildings range in age from 130 to 140 years old. The comparables have partial or full unfinished basements. One comparable has central air conditioning. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$45,064 to \$54,805 or from \$23.97 to \$25.64 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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. 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 eight suggested comparables for the Board's consideration, none of which are truly similar to the subject property with their different classification codes, larger building sizes, lack of a basement, and/or other features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #2 which lack a basement, unlike the subject, and the board of review comparables with their dissimilar classification codes as these properties differ in utility when compared to the subject's mixed-use classification.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 which are most similar to the subject in age, foundation, use, and classification, except for their significantly larger building sizes. These two comparables have improvement assessments of \$66,352 and \$69,771 or \$18.62 and \$18.79 per square foot of building area, respectively. The subject's improvement assessment of \$49,828 or \$22.20 per square foot of building area falls below the improvement assessment of the most similar comparables in this record on an overall basis and above on a per-square-foot basis which is justified when considering the subject's significantly smaller dwelling size. After considering the economies of scale and adjustments to the comparables for differences when compared to the subject, 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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