



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

APPELLANT: RKJ, Inc.
DOCKET NO.: 18-43618.001-R-1
PARCEL NO.: 14-31-313-033-0000

The parties of record before the Property Tax Appeal Board are RKJ, Inc., 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: \$20,020
IMPR.: \$98,847
TOTAL: \$118,867

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 three-story mixed-use building of masonry exterior construction with 8,976 square feet of building area. The building is approximately 135 years old. Features of the building include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 4,400 square foot site located in Chicago, West Chicago 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 nine equity comparables that are located within different neighborhood codes than the subject property. The comparables are improved with class 2-12 mixed-use buildings of masonry exterior construction that range in size from 8,482 to 9,288 square feet of building area and range in age from 117 to

144 years old. One comparable has a concrete slab foundation and eight comparables each have an unfinished full or partial basement. Three comparables each have central air conditioning. Four comparables each have a two-car garage. The comparables have improvement assessments ranging from \$42,882 to \$75,914 or from \$5.01 to \$8.32 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$62,473 or \$6.96 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 \$118,867. The subject property has an improvement assessment of \$98,847 or \$11.01 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 which are located within the same neighborhood code as the subject property. The comparables are improved with three-story class 2-12 mixed-use buildings of masonry exterior construction that range in size from 6,829 to 7,982 square feet of building area and range in age from 106 to 121 years old. The comparables each have a full or partial basement, two of which are finished with apartments. Two comparables each have a three-car or a four-car garage. The comparables have improvement assessments ranging from \$76,418 to \$155,006 or from \$11.19 to \$19.42 per square foot of building area. Based on this evidence, the board of review requested the subject's 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 thirteen suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in location. The Board gives less weight to the board of review comparable #1 which appears to be an outlier with a significantly larger improvement assessment than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables #2, #3 and #4 which are similar to the subject in location, design, age and some features but each comparable is smaller than the subject and has a basement which the subject lacks. In addition, each comparable lacks central air conditioning and two comparables each lack a garage which are both features of the subject. These comparables have improvement assessments ranging from \$76,418 to \$98,257 or from \$11.19 to \$13.74 per square foot of living area. The subject's improvement assessment of \$98,847 or \$11.01 per square foot of living area falls within the range established by the board of review comparables in the record on an overall basis but below the range on a per square foot basis which appears to be logical considering economies of scale given its larger building size when compared to the board of review comparables. After considering adjustments to the best comparables for differences from 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 improvement assessment based on inequity is not warranted.

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: July 19, 2022



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

RKJ, Inc., 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