



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

APPELLANT: Robert Hertel
DOCKET NO.: 19-21600.001-R-1
PARCEL NO.: 16-06-321-048-0000

The parties of record before the Property Tax Appeal Board are Robert Hertel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$8,610
IMPR.: \$26,660
TOTAL: \$35,270

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 2019 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 multi-family building of frame and masonry exterior construction with 2,026 square feet of building area. The building is approximately 62 years old. Features of the home include a basement with finished area and a two-car garage. The property has an 8,400 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity in respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,674 to 2,792 square feet of living area. The comparables range in age

from 66 to 107 years old. Each comparable has a basement with one having finished area. Two comparables each have two fireplaces. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$32,308 to \$33,922 or from \$12.08 to \$12.20 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$24,616 or \$12.15 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 \$35,270. The subject property has an improvement assessment of \$26,660 or \$13.16 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 with the same neighborhood code as the subject property. One comparable is improved with a class 2-05 dwelling of frame exterior construction with 1560 square feet of living area and three comparables are improved with class 2-11 multi-family dwellings of frame exterior construction ranging in size from 1,836 to 2,020 square feet of building area. The comparables range in age from 65 to 129 years old. Each comparable has an unfinished basement and a two-car garage. One comparable has central air conditioning. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$28,813 to \$33,701 or from \$14.86 to \$19.50 per square foot of living area. Based on this evidence, the board of review requested 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 eight suggested comparables for the Board's consideration. The Board finds none of the parties' comparables are truly similar to the subject due to differences in design/story height, age, dwelling size, and/or features. However, the Board gives less weight to the appellant's comparables which are considerably larger buildings than the subject. The Board also gives less weight to board of review comparable #3 which is a class code 2-05 single-family dwelling when compared to the subject which is a class 2-11 multi-family building.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #4. The comparables are similar to the subject in location, class code, and building size. However, each comparable is an older building and lacks basement finish suggesting upward adjustments for these differences would be required to make them more equivalent to the subject. One comparable has central air conditioning and two comparables have one fireplace which are not features of the subject suggesting downward adjustments would be necessary to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$28,813 to \$33,701 or from \$14.86 to \$17.09 per square foot of building area. The subject's improvement assessment of \$26,660 or \$13.16 per square foot of building area falls

below the range established by the best comparables in this record. Based on this record and after considering 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

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: June 27, 2023



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

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