



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

APPELLANT: James Samuels  
DOCKET NO.: 19-31649.001-R-1  
PARCEL NO.: 08-22-401-035-0000

The parties of record before the Property Tax Appeal Board are James Samuels, the appellant(s), by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, 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 **A Reduction** 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:** \$2,849  
**IMPR.:** \$51,252  
**TOTAL:** \$54,101

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2,714 square foot parcel of land improved with a 41-year-old, two-story, masonry, multi-family dwelling, containing 4,670 square feet of living area. The property is located in Mount Prospect, Elk Grove Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of its overvaluation argument, appellant submitted sales information of three comparable properties that sold between June 2016 and April 2018 for prices ranging between \$95.70 to \$115.85 per square foot of living area, including land. The comparable sales properties were multi-family dwellings of masonry construction, and between 4,670 and 5,329 square feet of living area. Appellant also submitted a copy of the board of review's December 17, 2019, decision reflecting a total final

assessment for the subject property of \$56,438. Based on this evidence, appellant requested a reduction in the subject property's assessment to \$48,423.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$56,438, with an improvement assessment of \$53,589. The subject's assessment reflects a market value of \$564,380, or \$120.85 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable properties. The comparable properties were two-story or three-story, multi-family dwellings of masonry construction and ranged in size between 5,001 and 5,048 square feet of living area. They sold between December 2018 and November 2019 for prices ranging from \$121.98 to \$149.56 per square foot of living area, including land.

### **Conclusion of Law**

Appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's sales comparables #1 and #2 and board of review comparables #1, #2, and #3. These comparables sold for prices ranging from \$100.64 to \$123.00 per square foot of living area, including land. The Board gives greater weight to appellant's sales comparables #1 and #2 as these two properties were closest to the subject property in living area square footage and closest to it in proximity. They sold for prices ranging between \$100.64 to \$115.85 per square foot of living area, including land. The subject's current assessment of \$120.85 per square foot of living area, including land, reflects a market value within the market value range established by the best comparables in this record. However, the Board finds the subject property should be assessed at the lower end of the range closer to the two comparables most similar to it and given the most weight. Based on this record, the Board finds appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is 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:

April 18, 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

AGENCY

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