



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

APPELLANT: Alexis Meyers  
DOCKET NO.: 19-38085.001-R-1  
PARCEL NO.: 17-05-101-078-1003

The parties of record before the Property Tax Appeal Board are Alexis Meyers, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$2,659  
**IMPR.:** \$26,540  
**TOTAL:** \$29,199

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 is unit three in a three-story, three-unit condominium building. The building is located on a 3,129 square foot site in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information on recent sales of the other two units in the appellant's building. Unit one sold for \$460,000 on February 1, 2016. That unit represents a 50.930492% ownership interest in the common elements. Unit two sold for \$400,000 on August 1, 2017. That unit represents a 25.464438% ownership interest in the common elements. Appellant's unit represents a 23.605070% interest in the common elements. The appellant also submitted a brief in which he asserted that adjustments should be made to the sales prices of these units based

upon a personal property allocation and the Department of Revenue's sales-ratio study. Based on this evidence and argument, appellant sought a reduction in assessed value to \$27,076.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$29,199. In support of its contention of the correct assessment, the board of review submitted an analysis based upon the August 2017 sale of unit two for \$400,000. Under the analysis, that sale indicated a value of \$370,794 for the subject unit, which would support an assessed value of \$37,079, well above the actual assessed value of \$29,199. The board of review also submitted a printout from Redfin indicating that unit one sold for \$580,000 in April 2021.

### **Conclusion of Law**

When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, documentation of at least three comparable sales and their similarities to the subject, or construction costs. 86 Ill. Admin. Code §1910.65(c). Appellant's evidence consists of data from sales of the other two condominium units in the subject's building, one fewer than the requisite number of comparable sales under the Board's rules. In any event, the evidence does not satisfy the applicable burden of proof.

The appellant argues that there should be downward adjustments to the sales prices of the two other units in the subject's building to account for personal property and because of the applicable sales-ratio study from the Illinois Department of Revenue. The appellant, however, submitted no evidence to support its contention that these sales involved personal property. The appellant does not specify the items of personal property allegedly involved in the sales, or address the factors used by Illinois courts to determine whether property is real or personal. See A & A Market v. Pekin Ins. Co., 306 Ill. App. 3d 485, 488 (3d Dist. 1999). Nor has the appellant submitted any sales-ratio studies into evidence. Thus, appellant has failed to show that downward adjustments should be made to the sales prices of the other two units of the subject's building.

The Board does not give any weight to the Redfin printout submitted by the board of review, as this is not an official record or source. The Board gives greater weight to the August 1, 2017, sale of unit two than the February 1, 2016, sale of unit one for two reasons. The first is that the sale of unit two occurred much closer in time to the relevant valuation date of January 1, 2019 (see 35 ILCS 200/9-155), than the sale of unit one. The second is that the subject and unit two have similar percentages of ownership in the common elements, 23.605070% and 25.464438% respectively, as opposed to unit one, which has a 50.930492% interest. This indicates that the subject is likely more similar to unit two than unit one in terms of their features and living area square footages.

As the board of review's analysis demonstrates, the August 1, 2017, sale of unit two indicates a value of \$370,794 for the subject unit, which would support an assessed value of \$37,079, well above the actual assessed value of \$29,199. The Board therefore finds that appellant failed to meet the requisite burden of proof, and a reduction in the subject's assessment 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: \_\_\_\_\_

November 19, 2024



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

Alexis Meyers, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602