



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

APPELLANT: Fairmont Property Management, Inc.
DOCKET NO.: 19-55271.001-R-1
PARCEL NO.: 14-20-313-018-0000

The parties of record before the Property Tax Appeal Board are Fairmont Property Management, Inc., 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: \$56,250
IMPR.: \$55,287
TOTAL: \$111,537

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 improved with a 3-story multi-family building of masonry exterior construction with 5,871 square feet of building area. The building is approximately 113 years old. Features of the building include an unfinished basement, 6 full bathrooms, and a 1-car garage. The property has a 3,750 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed a direct appeal under the Property Tax Code and indicated the appeal was filed based on a reduction in the previous year's assessment per Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's submitted evidence disclosing the prior year's decision under Docket Number 18-28773. In that appeal, the Property Tax Appeal Board issued

a decision lowering the assessment of the subject property to \$105,693 based upon an agreement of the parties. The appellant's appeal petition indicated the property is not owner-occupied.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables, none of which are located in the subject's assessment neighborhood code. The comparables are improved with class 2-11 buildings of masonry exterior construction ranging in size from 4,326 to 7,119 square feet of building area. The comparables range in age from 105 to 118 years old. Each comparable has a basement and a 2-car to a 3.5-car garage. The comparables each have three or six full bathrooms and one comparable also has three half bathrooms. These properties have improvement assessments ranging from \$52,046 to \$79,989 or from \$11.24 to \$12.06 per square foot of building area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$105,693 with an improvement assessment of \$49,443 or \$8.42 per square foot of building area.

The appellant's submission did not include a copy of the "Cook County Board of Review" final decision for tax year 2019. However, the petition filed by the appellant disclosed that the subject has a total assessment of \$111,537 with an improvement assessment of \$55,287 or \$9.42 per square foot of building area. The appellant's brief presented this same total assessment.

The board of review submitted its "Board of Review Notes on Appeal" with different assessment information than disclosed in the appellant's appeal petition.¹

Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 3-story class 2-11 buildings of masonry exterior construction ranging in size from 5,684 to 6,414 square feet of building area. The comparables range in age from 108 to 129 years old. Each comparable has a basement with three finished with either an apartment or a formal recreation room. One comparable has central air conditioning. Three comparables each have a 3-car garage. The comparables each have three to six full bathrooms. These properties have improvement assessments ranging from \$92,500 to \$129,198 or from \$15.94 to \$21.49 per square foot of building area. Based on this evidence, the board of review requested that 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.

¹ "Board of Review Notes on Appeal" indicates its final notice was postmarked on August 22, 2022 and thus would indicate the assessment reported for this appeal was for the 2021 tax year and not for 2019, the tax year of this appeal.

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives no weight to the board of review's evidence which appears to be based on tax year 2021 assessment data.

The Board finds the only creditable evidence of assessment equity to be the appellant's comparables; however, none of these comparables are located in the subject's assessment neighborhood code but are similar in design, age, and some features. Nevertheless, the Board gives less weight to the appellant's comparable #2 which is a considerably larger building than the subject. Various adjustments would be required to the three remaining appellant comparables due to differences from the subject, including but not limited to bathroom count, building size, and garage size to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$52,046 to \$65,026 or of either \$12.03 or \$12.06 per square foot of building area. The subject's improvement assessment of \$55,287 or \$9.42 per square foot of building area, as disclosed by the appellant, falls within the range established by the remaining comparables in this record on an overall improvement basis but below them on a per square foot basis. Based on this record, 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:

May 21, 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

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