



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

APPELLANT: SNSZE LLC
DOCKET NO.: 19-55655.001-R-1
PARCEL NO.: 15-03-350-010-0000

The parties of record before the Property Tax Appeal Board are SNSZE LLC, the appellant, by attorney Jeremy 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: \$7,246
IMPR.: \$40,033
TOTAL: \$47,279

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 consists of a 2-story mixed use building of masonry exterior construction with 6,030 square feet of gross building area. The building is approximately 110 years old and has a partial basement. The property has a 10,352 square foot site and is located in Melrose Park, Proviso 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 concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 8.4 to 10.9 miles from the subject, none of which are within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, mixed use, Class 2-12 buildings of masonry exterior construction ranging in size from 3,787 to 5,898 square feet of gross building area. The buildings range in age from 44 to 88 years old and

each building has a partial basement and a 2-car garage. Comparable #3 has central air conditioning. The comparables have improvement assessments ranging from \$22,052 to \$35,287 or from \$5.82 to \$5.98 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,279. The subject property has an improvement assessment of \$40,333 or \$6.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, Class 2-12 buildings of masonry or frame and masonry exterior construction ranging in size from 5,369 to 5,954 square feet of gross building area. The buildings range in age from 67 to 106 years old. Three comparables each have a partial basement and one has a concrete slab foundation. Three buildings have central air conditioning, and two buildings each have a 2-car garage. The comparables have improvement assessments ranging from \$37,225 to \$42,919 or from \$6.70 to \$7.21 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more than 8 miles from the subject and are much newer buildings than the subject and two of these comparables are substantially smaller buildings than the subject. The Board gives less weight to the board of review's comparable #3, which is a substantially newer building than the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4, which are more similar to the subject in building size, age, location, and some features, although two comparables have central air conditioning unlike the subject, one comparable has a concrete slab foundation compared to the subject's basement foundation, and one comparable has a garage unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$37,225 to \$41,228 or from \$6.70 to \$7.13 per square foot of living area. The subject's improvement assessment of \$40,333 or \$6.64 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. Based on this record

and after considering appropriate 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 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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