



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

APPELLANT: James Bennewitz  
DOCKET NO.: 20-20157.001-R-1  
PARCEL NO.: 23-33-109-024-0000

The parties of record before the Property Tax Appeal Board are James Bennewitz, 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 **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:** \$7,193  
**IMPR.:** \$22,591  
**TOTAL:** \$29,784

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 2020 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 one-story dwelling of frame and masonry construction containing 2,329 square feet of living area. The dwelling is approximately 36 years old. Features of the home include a partial unfinished basement, one fireplace, 2½ bathrooms, and a two-car attached garage. The property has a 10,657 square foot site located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-04 properties of masonry or frame and masonry exterior construction that range in size from 2,085 to 2,756 square feet of living area. The dwellings range in age from 34 to 39 years old. Each comparable has a partial unfinished basement, central

air conditioning, one fireplace, 2½ bathrooms, and a 2-car or a 2½-car attached garage. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$20,060 to \$24,967 or from \$8.97 to \$9.67 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,846.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,423. The subject property has an improvement assessment of \$24,230 or \$10.40 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 improved with one-story dwellings of masonry or frame and masonry construction that range in size from 2,042 to 2,116 square feet of living area. The homes range in age from 34 to 36 years old. Each property has a partial unfinished basement, central air conditioning, one fireplace, 1½ or 2½ bathrooms, and two-car garage. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$24,169 to \$25,055 or from \$11.44 to \$11.96 per square foot of living area.

### **Conclusion of Law**

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparables submitted by the parties to support their respective positions. The comparables are similar to the subject dwelling in location, style, and age. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 and the comparables submitted by the board of review, which are improved with homes most similar to the subject in dwelling size. These homes are also similar to the subject in features with the exception each property has central air conditioning while the subject has no central air conditioning, indicating each would require a downward adjustment to make them more equivalent to the subject for this feature. Additionally, board of review comparables #1 and #4 each have one less bathroom than the subject indicating that each would need an upward adjustment to make them more equal to the subject property for this characteristic. These six comparables have improvement assessments that range from \$20,060 to \$25,055 or from \$9.62 to \$11.96 per square foot of living area. The subject's improvement assessment of \$24,230 or \$10.40 per square foot of living area falls within the range established by the best comparables in this record but is excessive when considering the suggested adjustments to the comparables for having central air conditioning. Based on this record the Board finds the evidence clearly and convincingly demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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