



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

APPELLANT: Francis Young
DOCKET NO.: 20-20181.001-R-1
PARCEL NO.: 25-31-101-016-0000

The parties of record before the Property Tax Appeal Board are Francis Young, 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: \$3,307
IMPR.: \$11,269
TOTAL: \$14,576

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 consists of a 1.5-story multi-family dwelling of frame and masonry exterior construction with 2,622 square feet of living area. The dwelling is approximately 94 years old. Features include a full unfinished basement, two full baths, one half bath and a 2-car garage.¹ The property has a 6,300 square foot site located in Blue Island, Calumet Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables

¹ The appellant indicated in Section III of the appeal petition that the subject dwelling has no central air conditioning, which is further supported by the evidence submitted by the board of review.

are class 2-11 properties that are improved with 2-story² multi-family dwellings of frame or masonry exterior construction that range in size from 2,340 to 3,393 square feet of living area. The dwellings are 94 to 134 years old. Each comparable has a full unfinished basement, central air conditioning, two full baths and a 2-car garage. The comparables have improvement assessments ranging from \$8,801 to \$11,172 or from \$3.29 to \$3.92 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$9,754 or \$3.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,576. The subject property has an improvement assessment of \$11,269 or \$4.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood as the subject and one comparable is located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with 2-story multi-family dwellings of frame exterior construction that range in size from 1,836 to 2,525 square feet of living area. The dwellings are 55 to 112 years old. The comparables each have a basement, one of which has finished area. Comparable #1 has central air conditioning and comparable #3 has a fireplace. Each comparable has two or three full baths and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$8,266 to \$12,978 or from \$4.50 to \$5.14 per square foot of living area. Based on this evidence, the board of review requested 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.

The record contains seven suggested comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1 and #3 due to differences from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, along with board of review comparable #2, which are similar to the subject in location and dwelling size but have varying degrees of similarity to the subject in age, design and features. These three comparables have improvement assessments ranging from \$9,621 to \$11,702 or \$3.92 and \$4.66 per square foot of living area. The subject's improvement assessment of \$11,269 or \$4.30 per square foot of living area falls within the range established by the best

² The photographic evidence provided by the appellant depicts each comparable dwelling with a two-story design.

comparables in this record. Based on this record and after considering 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Francis Young, 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