



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

APPELLANT: 912 Ashland LLC  
DOCKET NO.: 20-21854.001-R-1  
PARCEL NO.: 17-06-432-019-0000

The parties of record before the Property Tax Appeal Board are 912 Ashland LLC, 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:** \$9,435  
**IMPR.:** \$64,486  
**TOTAL:** \$73,921

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 two improvements. Improvement #1 is a 3-story multi-family building of masonry exterior construction with 3,345 square feet of building area.<sup>1</sup> Improvement #1 is approximately 102 years old and features an unfinished full basement. The property has a 2,775 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The appellant did not disclose the property characteristics for Improvement #2.

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<sup>1</sup> The board of review disclosed in the "Notes on Appeal" that the subject was a multi-improvement property with only one improvement being appealed; this was not disclosed by the appellant and was unrefuted by the appellant in written rebuttal.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal for Improvement #1 only. In support of this argument, the appellant submitted information on four equity comparables located in the subject's assessment neighborhood. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction that range in size from 3,924 to 4,347 square feet of building area. The comparables range in age from 107 to 130 years old. Each comparable is reported to have an unfinished basement and central air conditioning. The comparables have improvement assessments ranging from \$54,386 to \$57,435 or from \$13.21 to \$13.98 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$45,927 or \$13.73 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$73,921. Improvement #1 has an improvement assessment of \$47,967 or \$14.34 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's assessment neighborhood. The comparables are improved with 2-story buildings of masonry exterior construction ranging in size from 3,212 to 3,460 square feet of building area. The comparables range in age from 123 to 128 years old. The comparables each have a basement, one finished with a recreation room. One comparable has central air conditioning. Three comparables each have a 1.5-car or 2-car garage. The comparables have improvement assessment ranging from \$50,546 to \$57,143 or from \$15.28 to \$16.52 per square foot of building area per square foot of building 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 parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are substantially larger buildings than the subject. The Board also gives less weight to board of review comparables #2 and #3 which have a recreation room or central air conditioning, features the subject lacks.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #4 which are relatively similar to the subject in location, age, building size and most features; however, each comparable has a dissimilar 2-story design when compared to the 3-story design of the subject and a garage, which the subject lacks, suggesting various adjustments would be appropriate to make them more equivalent to the subject. The two most similar comparables have improvement assessments of \$50,546 and \$51,451 or \$15.28 and \$16.02 per

square foot of building area, respectively. The subject's improvement assessment of \$47,967 or \$14.34 per square foot of building area falls below the improvement assessments of the two best comparables in the record. Based on this record and after considering adjustments to the two 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 improvement assessment based on inequity 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: March 26, 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

912 Ashland LLC, 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