



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

APPELLANT: Medill Street Partners
DOCKET NO.: 20-21863.001-R-1
PARCEL NO.: 14-31-127-037-0000

The parties of record before the Property Tax Appeal Board are Medill Street Partners, the appellant(s), 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: \$10,465
IMPR.: \$28,535
TOTAL: \$39,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a 128-year-old¹, two-story, multi-family dwelling of masonry construction with 1,680 square feet of living area. Features of the home include: a full unfinished basement, two full bathrooms, and a two-car garage. The property has a 2,300 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four class 2-11 equity comparable properties with varying degrees of similarity to the subject. The appellant reported that the suggested comparable properties were within the same neighborhood code as the subject but did not disclose the exact proximity of the suggested comparable properties to the subject. The comparable properties have improvement assessments ranging from \$15.80 to \$16.63 per square foot of living area. Appellant submitted the Board of Review (BOR) assessed valuation decision letter indicating that the total assessed value for the subject in 2020 was \$43,796. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$37,765.

¹ The BOR reported that the subject was 122 years old. The appellant reported that the subject was 128 years old. The Board takes judicial notice that the BOR and appellant listed the subject's age in a 2019 appeal as 128 years. The Board finds the subject to be 128 years of age. All other information provided by the BOR about the subject was consistent with the information provided by the appellant.

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$36,728, however, based on evidence provided by the appellant the actual is total assessment for the subject is \$43,796. The subject property had an improvement assessment of \$33,331 or \$19.84 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties that are located within a ¼ mile radius of the subject. The comparable properties had improvement assessments that ranged from \$18.18 to \$23.27 per square foot of living area. The board of review requested confirmation of the subject's assessment.

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 and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties 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 Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparable properties #1 and #2. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$16.28 to \$19.47 per square foot of living area. The subject's improvement assessment of \$19.84 per square foot of living area falls above the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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

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 18, 2025

Clerk of the Property Tax Appeal Board

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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