



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

APPELLANT: 475 Sky Real Estate LLC, Loomis Series  
DOCKET NO.: 20-21876.001-R-1  
PARCEL NO.: 17-17-305-003-0000

The parties of record before the Property Tax Appeal Board are 475 Sky Real Estate LLC, Loomis Series, 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:** \$9,265  
**IMPR.:** \$42,075  
**TOTAL:** \$51,340

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 two-story multi-family building of masonry exterior construction with 3,750 square feet of building area. The building is approximately 135 years old. Features of the building include a full basement that is finished with an apartment, central air conditioning, four full baths and two half baths. The property has a 2,725 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 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

are class 2-11 properties that are improved with two-story or three-story<sup>1</sup> multi-family buildings of masonry exterior construction that range in size from 4,191 to 5,488 square feet of building area. The buildings are 20 to 140 years old. Each comparable has a full basement that is finished with an apartment, central air conditioning and three or four full baths. The comparables have improvement assessments ranging from \$36,417 to \$40,638 or from \$7.40 to \$8.69 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$31,013 or \$8.27 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,340. The subject property has an improvement assessment of \$42,075 or \$11.22 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 that have the same assessment neighborhood as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction that range in size from 3,343 to 3,667 square feet of building area. The buildings are 120 to 130 years old. The comparables each have a basement that is finished with an apartment. Three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$43,381 to \$51,385 or from \$12.11 to \$15.10 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 record contains eight suggested comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to their larger building sizes and/or newer age, when compared to the subject.

The Board finds the five remaining comparables are most similar to the subject in building size. However, the board finds all the comparables have a fewer number of bathrooms, when compared to the subject and two of the board of review comparables lack central air conditioning, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Likewise, the Board finds board of review three

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<sup>1</sup> The photographic evidence provided by the appellant depicts the comparable buildings with either a two-story or a three-story design.

of the board of review comparables each have a garage unlike the subject, suggesting downward adjustments would be required for this feature. Nevertheless, these eight comparables have improvement assessments ranging from \$36,417 to \$51,385 or from \$8.69 to \$15.10 per square foot of building area. The subject's improvement assessment of \$42,075 or \$11.22 per square foot of building area falls within the range established by the best 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

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