



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

APPELLANT: Jerome Palmer  
DOCKET NO.: 20-27646.001-R-1  
PARCEL NO.: 14-19-122-039-0000

The parties of record before the Property Tax Appeal Board are Jerome Palmer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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:** \$17,872  
**IMPR.:** \$60,516  
**TOTAL:** \$78,388

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 dwelling of frame exterior construction with 2,472 square feet of living area. The dwelling is approximately 110 years old. Features of the home include an unfinished basement and a two-car garage. The property has a 3,437 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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 comparables located within the same neighborhood code as the subject. The comparables are improved with class 2-06 dwellings of frame exterior construction ranging in size from 2,845 to 3,492 square feet of living area. The dwellings range in age from 117 to 125 years old. Each comparable has a basement with one comparable having finished area, central air conditioning and a two-car

garage. The comparables have improvement assessments ranging from \$46,907 to \$76,238 or from \$16.49 to \$22.99 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$50,379 or \$20.38 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review final decision for tax year 2020 disclosing the subject has a total assessment of \$78,388. The appellant reported that the subject has an improvement assessment of \$60,516 or \$24.48 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on two comparables located within the same neighborhood code as the subject. One comparable is also located within the same block and street as the subject. The comparables are improved with class 2-06, two-story dwellings of frame exterior construction ranging with 2,258 or 2,268 square feet of living area. The dwellings are 115 or 120 years old. Each comparable has a basement, one of which has finished area, and a two-car garage. One comparable has central air conditioning. The comparables have improvement assessments of \$77,535 and \$117,906 or \$34.19 and \$52.22 per square foot of living area. Based on this evidence, the board of review requested that 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 six suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #4 which are less similar in dwelling size when compared to the subject than the other comparables in the record. The Board also gives less weight to the board of review comparable #2 as its higher improvement assessment appears to be an outlier relative to the other comparables in the record.

The Board finds the most similar evidence of assessment equity in the record to be both parties' comparable #1. These comparables are similar to the subject in age, dwelling size, foundation and some features. However, the board of review comparable #1 is located on the same block and street as the subject, but has a basement finish and central air conditioning, which are not features of the subject property. These two comparables have improvement assessments of \$46,907 and \$77,535 or \$16.49 and \$34.19 per square foot of living area, respectively. The subject's improvement assessment of \$60,516 or \$24.48 per square foot of living area is

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<sup>1</sup> The parties' evidence differs regarding the subject's assessment. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision submitted by the appellant.

bracketed by the two most similar comparables in this record. Based on this record, 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:

August 22, 2023



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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