



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

APPELLANT: Janet Kritek  
DOCKET NO.: 20-27863.001-R-1  
PARCEL NO.: 14-19-122-026-0000

The parties of record before the Property Tax Appeal Board are Janet Kritek, 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:** \$21,450  
**IMPR.:** \$33,031  
**TOTAL:** \$54,481

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 dwelling of frame exterior construction with 1,188 square feet of living area. The dwelling is 114 years old. Features of the property include a basement with finished area, central air conditioning, and a two-car garage. The property has a 4,125 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located within the same neighborhood code as the subject. The comparables have sites containing 3,100 or 3,720 square feet of land area that are improved with improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,347 to 1,670 square feet of living area. The dwellings are from

103 to 135 years old and have basements with one comparable having finished area. Each comparable has central air conditioning and a two-car garage. One comparable has a fireplace. The comparables sold from June 2018 to December 2019 for prices ranging from \$532,500 to \$735,000 or from \$395.32 to \$440.12 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$50,028. The requested assessment reflects a market value of \$500,280 or \$421.11 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,481. The subject's assessment reflects a market value of \$544,810 or \$458.59 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites ranging from 3,000 to 3,750 square feet of land area that are improved with class 2-03, 1-story or 1.5-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,117 to 1,779 square feet of living area. The dwellings range in age from 115 to 130 years old and have basements with two comparables having finished area. Two comparables each have central air conditioning, and three comparables each have either a one-car or a two-car garage. The comparables sold from July 2017 to October 2019 for prices ranging from \$810,000 to \$1,175,000 or from \$646.43 to \$767.97 per square foot of building area, including land. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 as well as the board of review comparable #1 which sold more proximate in time to the January 1, 2020 assessment date at issue and/or are closer to the subject's dwelling size than the other comparables in the record. However, each comparable still requires varying adjustments for differences in features to make them more equivalent to the subject, including but not limited to their larger dwelling sizes, appellant's comparables lack of a basement finish, and board of review's comparables lack of central air conditioning and/or a garage. These three comparables sold from June 2018 to October 2019 for prices ranging from \$532,500 to \$1,175,000 or from \$395.32 to \$767.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$544,810 or \$458.59 which falls within the range established by these three sales. The Board gives less weight

to the parties' remaining comparables due to differences considerably larger dwelling sizes and/or more remote sale dates that occurred in 2017, less proximate in time to the subject's assessment date. Based on this record and after considering adjustments to the three most similar comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment 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: \_\_\_\_\_

October 15, 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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