



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

APPELLANT: Manuel Garcia  
DOCKET NO.: 20-27876.001-R-1  
PARCEL NO.: 14-19-230-034-0000

The parties of record before the Property Tax Appeal Board are Manuel Garcia, 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:** \$17,500  
**IMPR.:** \$29,549  
**TOTAL:** \$47,049

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 2-story, multi-family building of frame and masonry exterior construction with 1,920 square feet of building area. The building is approximately 120 years old. Features include a full finished basement and a 2-car garage. The property has a 3,125 square foot site and is located in Chicago, Lake View 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same neighborhood code as the subject property. The comparables have sites of 3,125 or 3,875 square feet of land area. The comparables are improved with class 2-11, multi-family buildings of frame or masonry exterior construction ranging in size from 2,778 to 3,624 square feet of building area.

The buildings range in age from 94 to 125 years old. The comparables each have a full unfinished basement, central air conditioning, and a 2-car garage. The comparables sold from September 2018 to January 2020 for prices ranging from \$600,000 to \$850,925 or from \$215.98 to \$234.80 per square foot of building area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$43,776. The requested assessment reflects a market value of \$437,760 or \$228.00 per square foot of building 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 \$47,049. The subject's assessment reflects a market value of \$470,490 or \$245.05 per square foot of building 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 its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have sites ranging in size from 2,850 to 3,220 square feet of land area. The comparables are improved with class 2-11, multi-family buildings of frame, masonry or frame and masonry exterior construction ranging in size from 2,112 to 2,850 square feet of building area. The buildings range in age from 93 to 130 years old and have full basements with two having a finished recreational room or an apartment. Three comparables each have a 2-car garage. The comparables sold from March 2018 to June 2019 for prices ranging from \$530,000 to \$925,000 or from \$250.95 to \$324.56 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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. All of the comparables are considerably larger in building size when compared to the subject, except for the board of review comparable #3. However, the Board gives less weight to the appellant's comparable #3 and the board of review comparable #2 which are significantly less similar in building size and/or age when compared to the subject than each of the other comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining five comparables which are more similar to the subject in overall property characteristics, but for their larger building sizes when compared to the subject. The Board recognizes that board of review comparable #3 is the only comparable in the record that is similar to the subject in both building

size and age, but lacks basement finish and a garage, unlike the subject. These five comparables sold from March 2018 to January 2020 for prices ranging from \$530,000 to \$725,000 or from \$215.98 to \$258.93 per square foot of building area, including land. The subject's assessment reflects a market value of \$470,490 or \$245.05 per square foot of building area, including land, which falls below the range established by the most similar comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the five best comparables for differences from the subject, the Board finds a reduction in the subject's 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Manuel Garcia, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602