



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

APPELLANT: Ronald Grabowski
DOCKET NO.: 20-39762.001-R-1
PARCEL NO.: 14-33-307-032-0000

The parties of record before the Property Tax Appeal Board are Ronald Grabowski, 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: \$32,472
IMPR.: \$55,122
TOTAL: \$87,594

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 2018 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 dwelling of frame exterior construction with 3,824 square feet of living area. The dwelling is approximately 130 years old. Features of the home include an unfinished basement and a 1.5-car garage.¹ The property has a 2,952 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The Board takes notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board the prior tax years under Docket Numbers 18-43661 and 19-54159.

¹ The Residential Appeal petition is internally inconsistent, reporting in Section III that the home lacks central air conditioning but in Section V reporting the dwelling has central air conditioning. The board of review also reported the subject lacks central air conditioning; thus, the Board finds that the subject dwelling lacks central air conditioning.

In those appeals, the Property Tax Appeal Board rendered decisions lowering the subject's assessment for each tax year to \$88,685 based on the weight of the evidence in those appeals. Furthermore, the Board takes notice that the appellant's 2020 Residential Appeal petition indicated that the property was owner-occupied.

For this 2020 tax year appeal, 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 with the same neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in age, dwelling size and other features. The comparables have improvement assessments ranging from \$21,812 to \$37,605 or from \$9.51 to \$13.06 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$44,397 or \$11.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,594. The subject property has an improvement assessment of \$55,122 or \$14.41 per square foot of living area. The board of review also reported that 2018 was the beginning of the subject's general assessment cycle and that no equalization factor was applied in 2018 was applied by county assessment officials.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in age, dwelling size and other features. The comparables have improvement assessments ranging from \$50,803 to \$67,611 or from \$14.68 to \$15.46 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 Board finds, based upon judicial notice from the 2019 tax year appeal, that the subject property is an owner-occupied residence that was the subject matter of appeals before the Property Tax Appeal Board for both the 2018 and 2019 tax years under Docket Numbers 18-43661 and 19-54159, respectively. In those appeals, the Property Tax Appeal Board issued decisions lowering the assessment of the subject property for each year to \$88,685 based on the weight of the evidence in those appeals. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the

Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds that if the 2019 decision was carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) this would result in an increase in assessment. The evidence disclosed that 2018, 2019, and 2020 are within the same general assessment period for North Chicago Township and the appellant's appeal form indicates the property is owner occupied. The Board further finds the board of review did not request an increase in the assessment and that the board of review's comparables indicate the subject is equitably assessed. For these reasons, the Property Tax Appeal Board finds that 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

Ronald Grabowski, 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