



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

APPELLANT: Jonathan Spagat  
DOCKET NO.: 21-29645.001-R-1  
PARCEL NO.: 17-06-216-083-0000

The parties of record before the Property Tax Appeal Board are Jonathan Spagat, the appellant(s), 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 **Reduction** 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:** \$25,344  
**IMPR.:** \$54,656  
**TOTAL:** \$80,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2021 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 is improved with a two-story dwelling of masonry construction containing 2,415 square feet of living area. As of the instant lien date the subject was approximately 139 years old. The subject has a full formal recreation room basement, air conditioning, and a no garage. The subject has a 3,168 square foot site and is in Chicago, West Chicago Township, Cook County. The Board of Review (BOR) has indicated that the subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance while Appellant has indicated it is classified as a 2-11 property.

Appellant's appeal is based on overvaluation, and Appellant submitted information on four suggested sales comparables. All are masonry construction. All have air conditioning. As of the lien date, Appellant's comparables ages range from 128 to 150 years old. Appellant's comparables range in size from 2,010 to 2,288 square feet of living area. The comparables have sites ranging in

size from 3,100 to 3,300 square feet of land area. The comparables sold between February 1, 2020 and February 23, 2021 for prices ranging from \$600,000 to \$719,000 or from \$271.94 to \$345.77 per square foot of living area, including land. Each comparable has the same neighborhood code as the subject property, with no further evidence of proximity to the subject provided.

The BOR submitted its "Board of Review Notes on Appeal." The subject's assessment is \$94,000 which reflects a market value of \$940,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's assessment reflects a market value of \$389.23 per square foot of living area, including land.

The BOR submitted four sales comparables in support of its final assessment. The properties are described as two- and three-story dwellings. All BOR comparables share the same neighborhood code as the subject, with three located within a quarter mile of the subject and one on the same block as the subject. Two are frame-and-masonry construction; two are masonry. All have air conditioning. As of the lien date the BOR comparables range from 128 to 143 years old. The comparables range from 3,040 to 4,962 square feet of building area. The comparables have sites that range from 1,272 to 4,050 square feet of land area. The comparables sold between January 14, 2019 and May 27, 2021 for prices between \$1,300,456 and \$2,625,000 or \$425.23 and \$656.09 per square foot of living area, including land.

### **Conclusion of Law**

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. *National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board*, 331 Ill. App. 3d 1038 (3d Dist. 2002); 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 Appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

As a preliminary matter, the parties have presented inconsistent descriptions of the classification of the subject: the BOR claims it is a class 2-06 property while Appellant asserts it is a class 2-11 property. Aside from this discrepancy, the parties agree on the other characteristics of the subject, and the Board will proceed with its decision based on the substantive physical characteristics of the subject.

The Board finds the four Appellant comparables are most similar to the subject in location, size, style, exterior construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold between February 1, 2020 and February 23, 2021 for prices ranging from \$600,000 to \$719,000 or from \$271.94 to \$345.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$389.23 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction in the subject's assessment is justified. The Board finds a revised market value of the subject for \$800,000 to be fair and equitable.

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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

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Member

Member

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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: July 15, 2025

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Clerk of the Property Tax Appeal Board

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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