



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

APPELLANT: Thaddeus Morun  
DOCKET NO.: 21-30985.001-R-1  
PARCEL NO.: 17-06-417-021-0000

The parties of record before the Property Tax Appeal Board are Thaddeus Morun, 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 a 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:** \$22,400  
**IMPR.:** \$89,100  
**TOTAL:** \$111,500

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 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 consists of one parcel improved with two buildings. The first improvement is a 3-story apartment building of masonry construction with approximately 2,808 square feet of gross building area which is approximately 120 years old. This building features a total of 3 ½ bathrooms and a basement finished with an apartment. The second structure is a 2-story “coach house” of frame construction with approximately 1,400 square feet of living area. The second dwelling features two full bathrooms and an unfinished basement. The subject parcel contains approximately 3,200 square feet of land area and is located in Chicago, West Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Greg S. Fisher, Associate Real Estate Trainee

Appraiser and Mitchell J. Perlow, MAI, Illinois Certified General Real Estate Appraiser estimating the subject property had a market value of \$1,115,000 as of January 1, 2021.

The appraisers developed the sales comparison approach to value utilizing six comparable sales, each located in Chicago. The properties are each improved with either two multi-unit apartment buildings or one apartment multi-unit building and a "coach house." The buildings range in size from 3,383 to 5,321 square feet of combined gross building area and from 2,400 to 3,125 square feet of land area. The comparables sold from January 2018 to December 2020 for prices ranging from \$835,000 to \$1,200,000 or from \$206.73 to \$267.92 per square foot of gross building area, including land. The appraisers then made adjustments to the comparables for such items as market conditions, location, physical characteristics, average unit size, land-to-building ratio, and age/condition. The appraisers concluded that based on the sales data, and applying adjustments to the comparable sales for differences from the subject, the subject had a market value under the sales comparison approach of \$1,115,000 or \$265.00 per square foot of gross building area, land included, as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$115,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,000. However, the board of review did not submit any evidence in support of its assessed valuation of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

### **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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the only evidence of market value in this record is the appraisal report submitted by the appellant estimating the subject property had a market value of \$1,115,000 or \$265.00 per square foot of gross building area, including land, as of January 1, 2021. The Board finds the subject's assessment reflects a market value of \$1,580,000 or \$375.48 per square foot of gross building area, land included, which is greater than the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: \_\_\_\_\_

June 17, 2025



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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