



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

APPELLANT: David Multack  
DOCKET NO.: 21-30986.001-R-1  
PARCEL NO.: 17-05-320-014-0000

The parties of record before the Property Tax Appeal Board are David Multack, 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:** \$19,050  
**IMPR.:** \$114,950  
**TOTAL:** \$134,000

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 multi-family buildings. Building #1 is a 3-story building of frame exterior construction with 2,040 square feet of building area that is approximately 135 years old and features a concrete slab foundation and central air conditioning. Building #2 is a 2-story building of frame exterior construction with 1,264 square feet of building area that is approximately 135 years old and includes a concrete slab foundation, central air conditioning and a 2-car garage. The property has an approximately 3,175 square foot site and is located in Chicago, West Chicago 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 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 buildings of frame exterior construction ranging in size from 1,722 to 2,240 square feet of building area. The buildings range in age from 129 to 134 years old. Three comparables have a basement and one building has a crawl space foundation. Three buildings have central air conditioning<sup>1</sup> and two properties each have a 2-car garage. The comparables have improvement assessments ranging from \$42,800 to \$59,800 or from \$24.78 to \$26.70 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$100,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,000. The subject property has a combined total improvement assessment of \$114,950 where building #1 has an improvement assessment of \$45,950 or \$22.52 per square foot of building area and building #2 has an improvement assessment of \$69,000 or \$54.59 per square foot of building area. In support of its contention of the correct assessment the board of review submitted two grid analyses, one for each of the subject's improvements.

Board of review grid #1 contains information on four equity comparables for building #1 which are located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables are improved with 2-story buildings of frame exterior construction ranging in size from 2,000 to 2,120 square feet of building area. The buildings range in age from 118 to 133 years old. Two comparables have an unfinished basement and two comparables have a crawl space foundation. Three properties each have a 2-car garage. The comparables have improvement assessments ranging from \$49,568 to \$58,000 or from \$23.63 to \$28.77 per square foot of building area.

Board of review grid #2 contains information on four equity comparables associated with building #2. The comparables are 1-story or 2-story class 2-11 buildings of frame exterior construction ranging in size from 798 to 1,014 square feet of building area. The buildings range in age from 120 to 143 years old. Three comparables have an unfinished basement and one comparable has a concrete slab foundation. One property has central air conditioning. The comparables have improvement assessments ranging from \$51,000 to \$63,000 or from \$58.19 to \$72.92 per square foot of building area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

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<sup>1</sup> The Board finds appellant comparable #4, also submitted by the board of review, lacks central air conditioning as disclosed by the board of review and not refuted by the appellant.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

For the subject's building #1 the parties submitted seven equity comparables as one property was common to both parties. The Board gives less weight to appellant comparables #1, #2 and #3 along with board of review comparables #1 and #3 which differ from the subject in foundation type. The Board finds the best evidence of assessment equity for the subject's building #1 to be appellant comparable #4 and board of review comparables #2 and #4, including the common property. These two best comparables are more similar to the subject's building #1 in age, classification, building size and lack a basement foundation. However these properties present varying degrees of similarity to the subject in presence of central air conditioning and garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables have improvement assessment of \$49,568 and \$54,250 or \$24.78 and \$25.59 per square foot of building area. The subject's building #1 has an improvement assessment of \$45,950 or \$22.52 which falls below the two best comparables in the record.

For the subject's building #2 the board of review submitted four equity comparables that present varying degrees of similarity to building #2. The comparables have improvement assessments ranging from \$51,000 to \$63,000 or from \$58.19 to \$72.92 per square foot of building area. The subject's building #2 has an improvement assessment of \$69,000 or \$54.59 which falls above the range on an overall improvement assessment basis and below the range on a per square foot basis, which given the larger building size of the subject's building #2, relative to the four equity comparables, appears logical.

After considering adjustments to the comparables for differences from the subject improvements, the Board finds the best equity comparables in the record do not demonstrate with clear and convincing evidence that the subject's improvements are inequitably assessed and a reduction in the subject's total improvement assessment is not justified.

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: \_\_\_\_\_

May 20, 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

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