



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

APPELLANT: Rafael Rezmer
DOCKET NO.: 21-31082.001-R-1
PARCEL NO.: 09-27-217-043-0000

The parties of record before the Property Tax Appeal Board are Rafael Rezmer, the appellant(s), by attorney John J. Piegore, of Sanchez, Daniels & Hoffman LLP 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: \$9,520
IMPR.: \$56,380
TOTAL: \$65,900

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 single-family, two-story dwelling of frame-and-masonry construction containing 3,594 square feet of living area. As of the instant lien date the subject was approximately 43 years old. The subject has a full formal recreation room basement, air conditioning, and a 2.5-car garage. The subject has an 11,200 square foot site and is in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation, as indicated by the selection at §2d of Appellant's Residential Appeal. Appellant submitted information on four suggested comparables, but none of the suggested comparables have any information regarding sales. All are frame-and-masonry construction. Three have air conditioning. As of the lien date, Appellant's comparables ages range from 44 to 51 years old. Appellant's comparables range in size from 2,699 to 3,384 square

feet of living area. The comparables have sites ranging in size from 6,600 to 7,697 square feet of land area. Each comparable has the same neighborhood code as the subject property, with no further evidence of proximity to the subject provided.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal." The subject's assessment is \$65,900 which reflects a market value of \$659,000 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 \$183.36 per square foot of living area, including land.

The BOR submitted two sales comparables in support of its final assessment as well as the 2018 sale of the subject itself. The other proposed comparables do not have any information regarding recent sales. BOR comparable 3 has a sales price of \$1.00. BOR comparable 4 is described as a two-story dwelling. It has the same neighborhood code as the subject and is located on the same block as the subject. It is masonry construction. It has air conditioning. As of the lien date the BOR sales comparable is 24 years old. The comparable is 3,336 square feet of building area. Its site is 11,484 square feet of land area. It sold September 9, 2021 for \$890,000 or \$266.79 per square foot of living area, including land.

The subject sold October 24, 2018 for \$561,000 or \$156.09 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 **not** meet this burden of proof and a reduction in the subject's assessment is **not** warranted.

The Board finds that Appellant failed to provide any information regarding the sales of the proposed comparables. Therefore, with respect to an overvaluation argument, the sole BOR sales comparable and the sales price of the subject itself the only sales evidence in the record. The Board finds that this lone BOR sales comparable is similar to the subject in location, size, style, exterior construction, features, age and land area. This property also sold proximate in time to the assessment date at issue. The comparable sold for \$890,000 or \$266.79 per square foot of living area, including land. The subject sold in 2018 for \$561,000 or \$156.09 per square foot, including land. The Board takes judicial notice that this sale is 800 days before the lien date. The subject's assessment reflects a market value of \$183.36 per square foot of living area, including land, which is within the range of the sales evidence presented by the parties. Based on this record the Board finds the appellant did **not** demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction in the subject's 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

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: March 18, 2025

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

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

APPELLANT

Rafael Rezmer, by attorney:
John J. Piegore
Sanchez, Daniels & Hoffman LLP
333 West Wacker Drive
Suite 500
Chicago, IL 60606

COUNTY

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