



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

APPELLANT: Manuel Garcia
DOCKET NO.: 21-31699.001-R-1
PARCEL NO.: 14-19-230-034-0000

The parties of record before the Property Tax Appeal Board are Manuel Garcia, the appellant, by Robert Rosenfeld, attorney-at-law 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: \$39,063
IMPR.: \$13,037
TOTAL: \$52,100

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 is improved with a two-story building of frame and masonry exterior construction containing 1,920 square feet of building area. The building is approximately 123 years old. Features of the property include a full basement with a formal recreation room, two bathrooms, and a 2-car garage.¹ The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

¹ In Section III of the appeal the appellant indicated the subject property did not have central air conditioning, however, in Section V grid analysis of the appeal the appellant indicated the subject has central air conditioning. The board of review described the subject property as not having central air conditioning but having a full basement with a formal recreation room, which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of class 2-11 properties of masonry or frame exterior construction that range in size from 1,955 to 2,204 square feet of building area. The buildings range in age from 113 to 123 years old. Each comparable has a full basement, two bathrooms and a two-car garage. The appellant also indicated the subject and the comparables have central air conditioning. The comparables have sites ranging in size from 3,000 to 3,125 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The sales occurred from September 2020 to August 2021 for prices ranging from \$521,000 to \$657,500 or from \$249.77 to \$300.23 per square foot of building area, including land. The appellant requested the subject's total assessment be reduced to \$51,300.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,592. The subject's assessment reflects a market value of \$685,920 or \$357.25 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$29,530 or \$15.38 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-11 properties of masonry or frame construction that range in size from 1,520 to 2,196 square feet building area and in age from 108 to 129 years old. Each property has a full unfinished basement, two to three bathrooms and a 2-car garage. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject property and are located within ¼ mile of the subject. The comparables have total assessments ranging from \$61,000 to \$73,000 and improvement assessments ranging from \$27,250 to \$33,937 or from \$15.45 to \$18.22 per square foot of building area.

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appellant's comparable sales. These comparables sold for prices ranging from \$521,000 to \$657,500 or from \$249.77 to \$300.23 per square foot of building area, including land. The subject's assessment reflects a market value of \$685,920 or \$357.25 per square foot of building area, including land, which is above the range established by the best comparable sales. The Board gives little weight to the board of review equity comparables because this evidence does not address the appellant's overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment is 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

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