



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

APPELLANT: Ian Carswell  
DOCKET NO.: 21-31700.001-R-1  
PARCEL NO.: 14-20-405-024-0000

The parties of record before the Property Tax Appeal Board are Ian Carswell, 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 **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:** \$36,300  
**IMPR.:** \$33,700  
**TOTAL:** \$70,000

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 is improved with a two-story multi-family building of masonry exterior construction that contains 2,252 square feet of building area. The building is approximately 123 years old. Features of the building include a full basement with a formal recreation room and two bathrooms.<sup>1</sup> The property has a 2,420 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.

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<sup>1</sup> The appellant indicated the subject has no central air condition in Section III of the appeal but indicated the property has central air condition in Section V – Comparable Sales/Assessment Grid Analysis. The board of review described the subject property as having a full basement with a formal recreation room and no central air conditioning, which was not refuted by the appellant in rebuttal. The Property Tax Appeal Board accepts the board of review description of the subject property.

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 exterior construction that range in size from 2,364 to 2,800 square feet of building area and in age from 113 to 123 years old. Each property is described as having a full basement, central air conditioning, two bathrooms, and a 1-car or a 2-car garage. The comparables have sites ranging in size from 2,675 to 3,125 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from February 2020 to August 2020 for prices ranging from \$582,000 to \$702,350 or from \$242.90 to \$274.96 per square foot of building area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$58,648.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,000. The subject's assessment reflects a market value of \$700,000 or \$310.83 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales consisting of class 2-11 properties improved with two-story or three-story buildings of masonry or frame exterior construction that range in size from 2,441 to 4,209 square feet of building area. The buildings range in age from 123 to 133 years old. Each comparable has a full basement with three being finished with an apartment or a formal recreation room. Each comparable has three bathrooms and two comparables have a two-car garage. These properties have sites ranging in size from 1,606 to 3,125 square feet of land area. The comparables have the same neighborhood code as the subject property and are located either in the same block or approximately ¼ of a mile from the subject property. The sales occurred from January 2018 to December 2021 for prices ranging from \$750,000 to \$1,350,000 or from \$280.79 to \$354.36 per square foot of building area, including land.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #3 and #4 and board of review comparable sales #3 and #4 that are composed of class 2-11 properties of masonry or frame exterior construction that range in size from 2,364 to 2,671 square feet of building area and in age from 113 to 133 years old. The comparables have similar features as the subject with the exception four of the properties have a 1-car or a 2-car garage. These properties sold for prices ranging from \$582,000 to \$865,000 or from \$242.90 to \$354.36 per square foot of building area, land included. The subject's assessment reflects a market value of \$700,000 or \$310.83 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Less weight is given appellant's

comparable sale #2 and board of review comparables #1 and #2 due to differences from the subject building in size. Based on this evidence the Board finds the subject's assessment is reflective of the properties market value 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

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: \_\_\_\_\_

February 18, 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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