



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

APPELLANT: Daniel Rudolph
DOCKET NO.: 21-31704.001-R-1
PARCEL NO.: 14-08-117-021-0000

The parties of record before the Property Tax Appeal Board are Daniel Rudolph, 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: \$30,000
IMPR.: \$41,000
TOTAL: \$71,000

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 with 3,578 square feet of building area. The building is approximately 118 years old. Features of the property include a partial basement with an apartment, three bathrooms, and a 2-car garage.¹ The property has a 3,750 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 partial basement with an apartment, which was not refuted by the appellant in rebuttal.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties of masonry exterior construction that range in size from 3,552 to 3,728 square feet of building area. The buildings range in age from 105 to 110 years old. Each comparable has a full basement, two or three bathrooms, and a two-car garage. The appellant also described the subject and the comparables as having central air conditioning. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$35,360 to \$36,488 or from \$9.66 to \$9.96 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$35,243.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,000. The subject property has an improvement assessment of \$41,000 or \$11.46 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 improved with two-story buildings of masonry exterior construction that range in size from 3,084 to 3,746 square feet of building area and in age from 110 to 128 years old. Each comparable has a full basement with three having an apartment. The comparables have two or three full bathrooms and one comparable has an additional two half bathrooms. Two comparables have central air conditioning and three comparables have a 1-car or a 2-car garage. The comparables have the same assessment neighborhood code as the subject property and are located either in the same block or ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$42,000 to \$43,000 or from \$11.30 to \$13.62 per square foot of building area. The board of review asserted the building assessed value per square foot for the comparables is higher than the subject, which supports the 2021 assessed value as equitable.

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 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.

The record contains information on eight comparables submitted by the parties to support their respective positions. The Board gives little weight to board of review comparable #1 due to differences from the subject building in size. The remaining comparables are similar to the subject building in location, age and size. The appellant did not disclose whether his comparables have finished basement area, as does the subject property, suggesting these comparables may require upward adjustments to make them more equivalent to the subject for this feature. The seven most similar comparables with respect to size have improvement assessments ranging from \$35,360 to \$43,000 or from \$9.66 to \$12.58 per square foot of building area. Board of review comparables #2, #3 and #4 have finished basement area, like the

subject, and have improvement assessments that range from \$42,330 to \$43,000 or from \$11.30 to \$12.58 per square foot of building area. The subject's improvement assessment of \$41,000 or \$11.46 per square foot of building area falls within the range established by the best comparables in this record and is below each of the board of review comparables on a per square foot of building area basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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