



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

APPELLANT: David Ratowitz
DOCKET NO.: 21-31707.001-R-1
PARCEL NO.: 14-19-221-005-0000

The parties of record before the Property Tax Appeal Board are David Ratowitz, 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: \$39,062
IMPR.: \$30,987
TOTAL: \$70,049

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 dwelling of masonry exterior construction with 2,016 square feet of building area. The building is approximately 113 years old. Features of the property include a full basement, 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, 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 consisting of class 2-11 properties that range in size from 2,060 to 2,200 square feet of building area. The buildings range in age from 108 to 114 years old. Each property has a full basement, two or three bathrooms, and a 1½-car or a 2-car garage. The appellant also described the subject and the comparables as having central air conditioning. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments that range from \$31,835 to \$33,938 or from \$15.30 to \$15.45 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,986.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,999. The subject property has an improvement assessment of \$34,937 or \$17.33 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 2-11 properties of frame or masonry exterior construction that range in size from 1,608 to 2,578 square feet of building area. The buildings range in age from 117 to 128 years old. Each comparable has a full basement with two having finished area, and two to three bathrooms. Two comparables have central air conditioning and a 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments ranging from \$28,937 to \$52,937 or from \$18.00 to \$29.18 per square foot of building area.

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

The Board finds the best evidence of assessment equity to be the appellant's comparables as these properties are more similar to the subject building in size than are the comparables submitted by the board of review. The appellant's comparables are also similar to the subject in location, age, exterior construction, and features. These comparables have improvement assessments that range from \$31,835 to \$33,938 or from \$15.30 to \$15.45 per square foot of building area. The subject's improvement assessment of \$34,937 or \$17.33 per square foot of building area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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

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

David Ratowitz, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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