



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

APPELLANT: Karen Mangold Cook  
DOCKET NO.: 21-31708.001-R-1  
PARCEL NO.: 14-18-314-037-0000

The parties of record before the Property Tax Appeal Board are Karen Mangold Cook, 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:** \$28,125  
**IMPR.:** \$45,875  
**TOTAL:** \$74,000

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 dwelling of frame construction containing 2,024 square feet of living area. The dwelling is approximately 124 years old. Features of the property include a partial basement with a formal recreation room, 2½ bathrooms and a 2-car garage.<sup>1</sup> The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The board of review described the subject as having a partial basement with a formal recreation room, which was not refuted by the appellant in rebuttal. On Section III of the appeal the appellant indicated the subject did not have central air conditioning, however, in the grid analysis the appellant indicated the subject has central air conditioning. The board of review indicated the subject did not have central air conditioning, which was not refuted by the appellant in rebuttal. For purposes of this appeal the Board finds the subject does not have central air conditioning.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-05 properties of frame construction that range in size from 1,814 to 2,180 square feet of living area. The dwellings are either 128 or 133 years old. Each comparable has a full or partial basement, central air conditioning, 1½ or 2½ bathrooms and a 2-car garage. One comparable has a fireplace. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$31,914 to \$34,875 or from \$15.40 to \$19.14 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,469.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,000. The subject property has an improvement assessment of \$45,875 or \$22.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-05 properties improved with two-story dwellings of frame construction that range in size from 1,610 to 1,892 square feet of living area. The homes range in age from 115 to 133 years old. Each property has a full basement with two having formal recreation rooms, and 1, 2 or 3 bathrooms. Three comparables have central air conditioning and two comparables have a two-car garage. These properties have the same assessment neighborhood code as the subject and are located in the same block or approximately ¼ mile from the subject property. The comparables have improvement assessments ranging from \$51,875 to \$68,875 or from \$28.77 to \$36.40 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

### **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 parties submitted information on eight comparables to support their respective positions. The Board gives less weight to board of review comparables #1 and #3 due to differences from the subject dwelling in size being approximately 20% and 18% smaller than the subject home, respectively. The six remaining comparables range in size from 1,803 to 2,180 square feet of living area and in age from 115 to 133 years old. These properties have varying degrees of similarity to the subject dwelling in features. These comparables have improvement assessments that range from \$31,914 to \$68,875 or from \$15.40 to \$36.40 per square foot of living area. The comparable most similar to the subject in location is board of review comparable #2 with an improvement assessment of \$51,875 or \$28.77 per square foot of living area. The subject's improvement assessment of \$45,875 or \$22.67 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the comparable

most similar to the subject property in location. 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

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

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

APPELLANT

Karen Mangold Cook, 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