



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

APPELLANT: Sharon Solwitz
DOCKET NO.: 21-31709.001-R-1
PARCEL NO.: 14-20-219-023-0000

The parties of record before the Property Tax Appeal Board are Sharon Solwitz, 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: \$45,000
IMPR.: \$29,472
TOTAL: \$74,472

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 three-story multi-family building of frame exterior construction containing 2,041 square feet of building area. The building is approximately 128 years old. Features of the property include a full unfinished basement, and 2½ bathrooms.¹ The property has a 3,000 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 improvements 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 frame exterior construction that range in size from 2,184 to 2,511 square feet of building area. The buildings range in size from 133 to 139 years old. Each property has a full basement and two to four bathrooms. One comparable has a fireplace and one comparable has a 1-car garage. The appellant indicated the subject and the comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$30,510 to \$33,773 or from \$13.20 to \$13.97 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$27,594.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,472. The subject property has an improvement assessment of \$29,472 or \$14.44 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 three-story buildings of frame construction that range in size from 1,884 to 2,548 square feet of building area. The buildings are 128 or 133 years old. Three comparables have a full basement with one having finished area and one comparable has a crawl space foundation. The comparables have two or three bathrooms. One comparable has a fireplace and three comparables have a 1-car or a 2-car garage. The properties have the same assessment neighborhood code as the subject and are located in the "subarea" or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$28,862 to \$36,500 or from \$14.32 to \$15.32 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 as well as board of review comparable #4 due to differences from the subject building in size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1, #2 and #3, which are similar to the subject building in size and age containing from 1,884 to 2,191 square feet of building area and ranging in age from 128 to 139 years old. These properties have varying degrees of similarity to the subject building in features. These comparables have improvement assessments that range from \$28,862 to \$33,000 or from \$13.97 to \$15.32 per square foot of building area. The subject's improvement assessment of \$29,472 or \$14.44 per square foot of building area falls within the range established by the best comparables in this record. 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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