



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

APPELLANT: Mary Ann Greenberg
DOCKET NO.: 21-31710.001-R-1
PARCEL NO.: 14-20-225-028-0000

The parties of record before the Property Tax Appeal Board are Mary Ann Greenberg, 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: \$45,810
IMPR.: \$28,862
TOTAL: \$74,672

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 consists of a three-story building of frame exterior construction containing 1,884 square feet of building area. The building is approximately 133 years old. Features of the building include a full basement with a recreation room and two bathrooms.¹ The property has a 3,054 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 finished basement area, which was not refuted by the appellant in rebuttal.

The appellant contends inequity with respect to the improvement assessment 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 of frame exterior construction that range in size from 2,112 to 2,260 square feet of building area. Each comparable has a full basement, and two or three bathrooms. Two comparables have a two-car garage. The appellant also described the subject and the comparables as have central air conditioning. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$30,510 to \$31,762 or from \$13.97 to \$14.62 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$26,677.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,672. The subject property has an improvement assessment of \$28,862 or \$15.32 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 composed of class 2-11 properties improved with two-story buildings of masonry or frame exterior construction that range in size from 2,316 to 2,610 square feet of building area. The buildings range in age from 124 to 133 years old. Each comparable has a full basement with two having finished area, and two bathrooms. One comparable has one fireplace and two comparables have a 1.5-car or a 2-car garage. Comparable #2 is also describe as having other improvements but no specific information was provided about these improvements. The comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$40,165 to \$48,048 or from \$15.97 to \$19.77 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 this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables to support their respective positions. The comparables have same neighborhood code and classification code as the subject property as well as being similar to the subject in age. Each comparable submitted by the parties was larger than the subject dwelling, however, the Board finds the best evidence of assessment equity to be the appellant's comparables which are more similar to the subject building in size and exterior construction than are the comparables provided by the board or review. The record indicates the subject has finished basement area; however, the appellant did not disclose whether her comparables have finished basement area like the subject property, which detracts from the Board's ability to determine the degree of similarity of the properties to the subject property. The appellant's comparables have improvement assessments that range from \$30,510 to \$31,762 or from \$13.97 to \$14.62 per square foot of building area. The subject's improvement assessment of \$28,862 or \$15.32 per square foot of building area falls below the range of the

overall improvement assessments but is above the range on a per square foot basis as established by the best comparables in this record, which appears appropriate given the differences in building size and the subject's finished basement area. 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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