FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Fairmont Property Management, Inc.
DOCKET NO.: 21-31716.001-R-1
PARCEL NO.: 14-08-118-019-0000

The parties of record before the Property Tax Appeal Board are Fairmont Property Management, Inc., the appellant, by attorney Robert Rosenfeld, 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:	$29,040
IMPR.:	$51,005
TOTAL:	$80,045

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 multi-family building of masonry construction with 4,620 square feet of gross building area. The building is approximately 111 years old. Features include a full unfinished basement and six bathrooms.[1] The property has a 3,630 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11

[1] The Board notes the appellant's grid analysis indicated the subject has central air conditioning. but in Section III of the appellant's appeal petition that the subject does not have central air conditioning, as was reported by the board of review. The Board finds the subject does not have central air conditioning.

multi-family buildings of masonry exterior construction ranging in size from 4,400 to 5,250 square feet of gross building area. The comparables are from 108 to 115 years old and have full basements. No data was provided concerning the comparables proximity to the subject or finished basement area, if any. The appellant reported each comparable has 5 or 6 bathrooms, and central air conditioning. Three comparables have either a 1-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments of $39,000 and $49,000 or from $8.40 to $9.47 per square foot of gross building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $41,626 or $9.01 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $80,045. The subject property has an improvement assessment of $51,005 or $11.04 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the same neighborhood code as the subject and within the same block or .25 of a mile from the subject. The comparables consist of class 2-11 three-story multi-family buildings of masonry exterior construction ranging in size from 4,068 to 5,180 square feet of gross building area. The comparables are from 108 to 114 years old. Each comparable has a full unfinished basement, and three comparables have from a 1-car to a 3-car garage. The comparables have improvement assessments ranging from $47,960 to $68,528 or from $11.06 to $13.23 per square foot of gross building area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer 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 eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 as well as the board of review comparables #2, #3 and #4 which are less similar to the subject in building size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, age, building size and some features. However, these comparables require adjustments for differences in features to the subject, including but not limited to smaller number of bathrooms and/or garage amenity, which is not a feature of the subject. These three comparables have improvement assessments of $39,000 and $47,960 or from $8.40 to $11.06 per square foot of gross building area. The subject's improvement assessment of $51,005 or $11.04 per square foot of gross building area falls somewhat above the best comparables on an overall basis but within the range on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject, 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: ____________ ____________

C E R T I F I C A T I O N

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 <u>PETITION AND EVIDENCE</u> 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

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