



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

APPELLANT: Albert Thewis
DOCKET NO.: 21-31719.001-R-1
PARCEL NO.: 14-19-126-017-0000

The parties of record before the Property Tax Appeal Board are Albert Thewis, 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 **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: \$46,500
IMPR.: \$22,365
TOTAL: \$68,865

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 two-story, multi-family building of frame and masonry exterior construction with 2,550 square feet of building area. The building is approximately 108 years old. Features include a full unfinished basement and a 2-car garage.¹ The property has a 3,720 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that have the same assessment

¹ The Board finds the subject has no central air conditioning according to Section III of the appeal petition and the board of review's grid analysis, and has an unfinished basement as reported by the board of review, which was unrefuted by the appellant.

neighborhood as the subject. The parcels each have 3,720 square feet of land area that are improved with class 2-11 buildings of masonry exterior construction ranging in size from 2,450 to 2,568 square feet of building area. The buildings are 108 to 112 years old. Each comparable has a full basement, central air conditioning and a 2-car garage. The appellant did not report whether the comparables have finished or unfinished basements. The comparables sold from April to September 2020 for prices ranging from \$636,000 to \$690,000 or from \$248.44 to \$271.53 per square foot of building area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$67,580 which reflects a market value of \$675,800 or \$265.02 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,000. The subject's assessment reflects a market value of \$820,000 or \$321.57 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood as the subject. The parcels have 3,720 or 4,315 square feet of land area that are improved with 2-story class 2-11 buildings of masonry or frame and masonry exterior construction ranging in size from 2,166 to 3,032 square feet of building area. The buildings are 108 or 113 years old and have partial or full basements, two of which have finished area. One comparable has central air conditioning, two comparables each have a fireplace, and three comparables each have a 2-car garage. The comparables sold from August 2018 to December 2021 for prices ranging from \$754,000 to \$1,507,500 or from \$347.15 to \$525.63 per square foot of building area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables due to differences in site size, building size, and/or other features when compared to the subject. Additionally, the board of review comparables #2 and #4 sold in 2018 and 2019, less proximate in time to the January 1, 2021 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparables that sold proximate in time to the January 1, 2021 assessment date and are also most similar to the subject in site size, age, building size, and some features. These comparables sold from April to

September 2020 for prices ranging from \$636,000 to \$690,000 or from \$248.44 to \$271.53 per square foot of building area, including land. The subject's market value of \$820,000 or \$321.57 per square foot of building area, land included falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is warranted.

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

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