



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

APPELLANT: Trudy Cools
DOCKET NO.: 21-31722.001-R-1
PARCEL NO.: 14-19-303-002-0000

The parties of record before the Property Tax Appeal Board are Trudy Cools, 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: \$46,500
IMPR.: \$38,500
TOTAL: \$85,000

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 consists of a 2-story, multi-family building of masonry exterior construction with 3,342 square feet of building area. The building is approximately 105 years old. Features of the building include a full basement finished with an apartment and a 2-car garage. 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 located in the same assessment neighborhood as the subject. The comparables have sites ranging in size from 3,100 to 3,750 square feet of land area. The properties are improved with class 2-11 buildings of masonry exterior construction ranging in size from 2,456 to 4,014 square feet of building area. The

buildings range in age from 94 to 113 years old. Each comparable has a full basement, central air conditioning, and either a 2-car or a 2.5-car garage. The comparable properties sold from February 2020 to August 2021 for prices ranging from \$570,000 to \$895,000 or from \$196.57 to \$237.00 per square foot of building area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$74,244 which would reflect a total market value of \$742,440 or \$222.15 per square foot of building area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,000. The subject's assessment reflects a market value of \$850,000 or \$254.34 per square foot of building area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables have sites with each having 3,720 square feet of land area. The properties are improved with 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,352 to 3,637 square feet of building area. The buildings range in age from 108 to 113 years old. The comparables each have a full or partial basement, two of which are finished with either an apartment or a recreation room. Two comparables each have central air conditioning and two comparables each have a 2-car garage. The comparable properties sold from January 2019 to October 2021 for prices ranging from \$695,000 to \$2,014,275 or from \$258.45 to \$822.15 per square foot of building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board finds the parties' comparables to be similar to the subject in location, class, and age with varying degrees of similarity in building size and other features. However, the Board gives less weight to board of review comparable #2 which sold in January 2019, over 23 months prior to the subject's January 1, 2023 assessment date at issue, and thus sold less proximate to this date than the other comparable sales in this record. Nevertheless, the seven remaining comparables sold for prices ranging from \$570,000 to \$2,014,275 or from \$196.57 to \$822.15 per square foot of building area, land included. The subject's assessment reflects a market value of \$850,000 or \$254.34 per square foot of building area, land included, which falls within the range of the seven comparable sales which sold are most proximate in time to the subject's lien date. Based on the market value evidence in this record and after considering adjustments to the seven remaining comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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

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