FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Claudia Zalski
DOCKET NO.: 21-31723.001-R-1
PARCEL NO.: 14-29-115-013-0000

The parties of record before the Property Tax Appeal Board are Claudia Zalski, 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:	$52,062
IMPR.:	$33,937
TOTAL:	$85,999

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 frame exterior construction with 3,036 square feet of building area. The building is approximately 130 years old. Features of the building include a basement finished with an apartment and a fireplace.[1] The property has a 2,975 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.

[1] The Residential Appeal petition disclosed in Section III that the home lacks central air conditioning but in Section V reported the dwelling has central air conditioning. The board of review reported the subject lacks central air conditioning which was not refuted by the appellant. Thus, the Board finds that the subject dwelling lacks central air conditioning feature.

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 that are located within the same neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,986 to 3,568 square feet of building area. The buildings are either 130 or 133 years old. Each comparable has a basement, one of which is finished with an apartment, and central air conditioning. One comparable has two fireplaces. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from $25,793 to $39,188 or from $8.64 to $10.98 per square foot of building area. Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to $30,724 or $10.12 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 $85,999. The subject property has an improvement assessment of $33,936 or $11.18 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located within the same neighborhood code as the subject property. Three comparables are also located on the same block as the subject. The comparables are improved with 2-story, class 2-11, multi-family buildings of frame exterior construction ranging in size from 3,212 to 3,384 square feet of building area. The buildings are either 131 or 133 years old. Two comparables each have a basement, one of which is finished with an apartment, one comparable has a concrete slab foundation, and one comparable has a crawl space foundation. Two comparables each have central air conditioning. Two comparable each have a 2-car garage. The comparables have improvement assessments ranging from $34,754 to $45,937 or from $10.27 to $13.76 per square foot of building area. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 parties submitted eight suggested comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #2, #3, and #4 due to substantial differences in building size when compared to the subject and/or have a garage, which the subject lacks. The Board also gives less weight to board of review comparables #1, #2, and #3 which possess a garage amenity, which the subject lacks, and/or lack a basement foundation, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #4. These comparables are overall more similar to the subject in location, age, building size, and most features. These two comparables have improvement assessments of $25,793 and $40,312 or $8.64 and $12.55 per square foot of building area, respectively. The subject's improvement assessment of $33,936 or $11.18 per square foot of building area is bracketed by the two best comparables in this record. After considering adjustments to the two 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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