FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donald Jansen
DOCKET NO.: 21-31735.001-R-1
PARCEL NO.: 14-05-308-023-0000

The parties of record before the Property Tax Appeal Board are Donald Jansen, 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:	$37,600
IMPR.:	$56,952
TOTAL:	$94,552

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 brick exterior construction with 7,119 square feet of building area. The building is approximately 105 years old. Features of the building include a full basement and a 3.5-car garage. The property has a 4,700 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 equity comparables improved with class 2-11, multi-family buildings of brick exterior construction that range in size from 6,204 to 8,084 square feet of building area. The buildings are from 100 to 116 years old and are located in the same assessment neighborhood code as the subject property.

Each comparable has a full basement, central air conditioning, and either a two or three-car garage. The comparables have improvement assessments ranging from $42,808 to $54,000 or from $6.13 to $6.90 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to $47,341 or $6.65 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 $94,552. The subject property has an improvement assessment of $56,952 or $8.00 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 improved with class 2-11, three-story, multi-family buildings of brick exterior construction that range in size from 6,966 to 7,488 square feet of building area. The buildings are from 106 to 120 years old, have the same assessment neighborhood code as the subject and are located either on the same block or within one-fourth of a mile from the subject property. Each comparable has a full basement with one having central air conditioning. One comparable has a three-car garage and one comparable has a one-car garage. The comparables have improvement assessments ranging from $54,737 to $66,688 or from $7.31 to $9.50 per square foot of building area. The board of review requested confirmation of the subject property's total assessment.

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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #2, #3 and #4 based on differences from the subject property in terms of size. Two of these comparables are 12% and 13% smaller than the subject and one comparable is 12% larger than the subject. The Board also gives less weight to the board of review's comparables #2 and #4 due to a lack of a garage, unlike the subject property which has a 3.5 car garage. The Board finds the remaining comparables are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. These comparables range in size from 7,020 to 7,923 square feet of building area and are from 111 to 120 years old. Their improvement assessments range from $48,600 to $66,688 or from $6.13 to $9.50 per square foot of building area. The subject's improvement assessment of $56,952 or $8.00 per square foot of building area falls within the range established by the best comparables in this record. Moreover, the Board finds the single most representative comparable is the board of review's comparable #1, which is located on the same block, and is similar in terms of square footage, age, and amenities. This comparable has a higher improvement assessment of $62,023 or $8.48 per square foot of building area when compared to the subject property. Based on this record and after considering appropriate adjustments, 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: January 21, 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

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