



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

APPELLANT: David Kravitz
DOCKET NO.: 21-31751.001-R-1
PARCEL NO.: 14-29-417-030-0000

The parties of record before the Property Tax Appeal Board are David Kravitz, 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: \$52,500
IMPR.: \$56,500
TOTAL: \$109,000

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 two-story dwelling of frame exterior construction with 2,843 square feet of living area. The dwelling is approximately 132 years old. Features of the home include a full unfinished basement and a two-car garage.¹ The property has a 3,500 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables which are located in the same neighborhood code as the subject. The comparables consist of class 2-06 dwellings of frame exterior construction which range in age from 128 to

¹ In Section III, the appellant reported the dwelling lacks air conditioning which agrees with the description provided by the assessing officials. Furthermore, the appellant did not refute the board of review data in rebuttal.

143 years old and range in size from 2,808 to 3,292 square feet of living area. Each dwelling has a full basement and central air conditioning. Three comparables each have one fireplace and three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$51,350 to \$59,125 or from \$15.60 to \$18.43 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$50,293 or \$17.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,000. The subject property has an improvement assessment of \$56,500 or \$19.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and in the same block or within ¼ of a mile from the subject. The comparables consist of class 2-06, two-story dwellings of frame exterior construction that range in age from 130 to 133 years old. The homes range in size from 2,708 to 2,954 square feet of living area. The comparables have full or partial basements, two of which have finished area, and central air conditioning. Two comparables each have a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$59,500 to \$85,500 or from \$20.14 to \$29.96 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2, due to size differences of approximately 14% and 16%, respectively, when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with the board of review comparables, which are each similar to the subject in location, story height, exterior construction, age, dwelling size, foundation and some features. Several comparables necessitate downward adjustments for finished basement area, air conditioning and/or fireplace amenities, when compared to the subject. Two comparables also need upward adjustments for the lack of a garage amenity which is a feature of the subject. The six comparables have improvement assessments ranging from \$51,765 to \$85,500 or from \$18.43 to \$29.96 per square foot of living area. The subject's improvement assessment of \$56,500 or

\$19.87 per square foot of living area falls within the range established by the best comparables both in terms of overall value and on a per-square-foot of living area basis which the Board finds to be logical since these comparables bracket the subject in several characteristics such as age, dwelling size and some features.

Based on this record, 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: _____

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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