



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

APPELLANT: Joseph Carsello
DOCKET NO.: 21-31755.001-R-1
PARCEL NO.: 14-29-209-035-0000

The parties of record before the Property Tax Appeal Board are Joseph Carsello, 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: \$70,000
IMPR.: \$46,000
TOTAL: \$116,000

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 building of frame exterior construction with 3,486 square feet of building area. The building is approximately 133 years old. Features include a basement finished with an apartment and a 2-car garage.¹ The property has a 4,000 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 within the same assessment neighborhood code as the subject. The parcels range in size from 2,976 to 3,272 square feet of

¹ The Board notes the appellant's grid analysis disclosed the subject has central air conditioning but in Section III of the appeal petition the appellant indicated the subject does not have central air conditioning, as was reported by the board of review. The Board finds the subject does not have central air conditioning.

land area and are improved with class 2-11 buildings of frame or frame and masonry exterior construction ranging in size from 2,572 to 3,926 square feet of building area. The buildings range in age from 95 to 136 years old. Each comparable has a basement and central air conditioning. The appellant did not report whether the comparables have finished or unfinished basements. Two comparables have a 2-car garage and one comparable has two fireplaces. The comparables sold from March 2019 to May 2021 for prices ranging from \$771,150 to \$1,115,000 or from \$274.44 to \$312.50 per square foot of building area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,000. The subject's assessment reflects a market value of \$1,160,000 or \$332.76 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 located within 0.25 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 3,000 to 4,612 square feet of land area and are improved with 2-story or 3-story, class 2-11 buildings of masonry or frame exterior construction ranging in size from 2,224 to 4,059 square feet of building area. The buildings range in age from 111 to 129 years old. Each home has a basement, one of which is finished with an apartment, and a 2-car garage. One comparable has central air conditioning. The comparables sold from November 2018 to November 2019 for prices ranging from \$1,075,000 to \$1,390,000 or from \$342.45 to \$545.90 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.Adm.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.Adm.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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables, due to substantial differences from the subject in building size and/or which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, which sold more proximate in time to the assessment date and are similar to the subject in building size, location, site size, and some features, but have varying degrees of similarities to the subject in age, garage amenity, and basement finish, if any, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$912,500 and \$1,050,000 or \$274.44 and \$312.50 per square foot of building

area, including land. The subject's assessment reflects a market value of \$1,160,000 or \$332.76 per square foot of living area falls above the two best comparables in this record and is supported after considering appropriate adjustments to the best comparables for differences from the subject, such as basement finish and garage amenity. Based on this record the Board finds no 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph Carsello, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602