



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

APPELLANT: Robert Garofolo  
DOCKET NO.: 21-31797.001-R-1  
PARCEL NO.: 14-17-313-030-0000

The parties of record before the Property Tax Appeal Board are Robert Garofolo, 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 A Reduction 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:** \$28,125  
**IMPR.:** \$89,858  
**TOTAL:** \$117,983

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 masonry exterior construction with 2,812 square feet of living area. The dwelling is approximately 123 years old. Features include a full basement with finished area, 4½ bathrooms, central air conditioning, and a two-car garage. The property has a 3,125 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject. The parcels range in size from 3,125 to 4,116 square feet of land area which are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction. The homes range in age from 98 to 111 years old and range in size from 2,712 to 2,846 square feet of

living area. Each comparable has a full or partial basement, central air conditioning, and one or two fireplaces. Comparables #2 and #3 each have a two-car garage. The comparables sold from February 2020 to September 2021 for prices ranging from \$1,002,500 to \$1,325,000 or from \$362.57 to \$465.57 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$117,983 which would reflect a market value of \$1,179,830 or \$419.57 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,296. The subject's assessment reflects a market value of \$1,402,960 or \$498.92 per square foot of living 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, none of which are located in the subject's neighborhood code. The parcels range in size from 3,625 to 7,600 square feet of land area which are improved with class 2-06 two-story dwellings of frame or masonry exterior construction. The homes range in age from 119 to 131 years old and range in size from 1,826 to 2,818 square feet of living area. Each comparable has a full basement, one of which has finished area. Two homes have central air conditioning and two homes each have one fireplace. Three comparables have two-car garages. The comparables sold from April 2018 to August 2021 for prices ranging from \$1,075,000 to \$2,295,000 or from \$588.72 to \$814.41 per square foot of living area, including land.

Based on this evidence, including an "expanded search," 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.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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables, none of which are located in the subject's neighborhood code. Moreover, three of the board of review comparables are from approximately 14% to 35% smaller in living area square footage than the subject dwelling and two of these homes lack central air conditioning which is a feature of the subject dwelling. Although board of review comparable #4 is similar to the subject in several respects, this property's site is approximately twice the size of the subject parcel and proximity to the subject property is unknown on this record. Lastly the recent sale price of this property in excess of \$2,000,000, appears to be an outlier given the eight sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales which are more similar to the subject in location, lot size, classification, exterior construction, dwelling size, foundation and/or some features. These comparables sold February 2020 to September 2021 for prices ranging from \$1,002,500 to \$1,325,000 or from \$362.57 to \$465.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,402,960 or \$498.92 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall market value and on a per-square-foot of living area basis which does not appear to be justifiable given that the best comparables are each newer than the subject dwelling that is 123 years old.

Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject property, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

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

Robert Garofolo, 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