



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

APPELLANT: William Goldstein
DOCKET NO.: 21-31805.001-R-1
PARCEL NO.: 14-28-103-013-0000

The parties of record before the Property Tax Appeal Board are William Goldstein, 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: \$39,000
IMPR.: \$140,000
TOTAL: \$179,000

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 three-story multi-family building of masonry exterior construction with 7,071 square feet of gross building area and is approximately 123 years old. Features include a full unfinished basement, 3 full and 3 half-bathrooms and a 2.5-car garage. The property has a 3,900 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of masonry exterior construction that range in age from 97 to 105 years old. The buildings range in size from 6,999 to 8,606 square feet of gross building area. Features

include 4 bathrooms and two comparables also each have 4 half-baths. Each comparable has a full basement, central air conditioning and from a 2-car to a 3.5-car garage. The appellant did not report the basement finish information for the subject or any of the comparables. The comparables have improvement assessments ranging from \$116,380 to \$140,550 or from \$15.80 to \$16.63 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$115,611 or \$16.35 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,000. The subject property has an improvement assessment of \$140,000 or \$19.80 per square foot of gross building 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 as the subject and same block or within ¼ of a mile from the subject. The comparables consist of class 2-11 two-story or three-story multi-family buildings of masonry exterior construction that range in age from 108 to 129 years old. The buildings range in size from 4,695 to 8,364 square feet of gross building area. Each comparable has a full basement, two of which have finished area, 2 to 8 bathrooms, two comparables also have 2 and 3 half-baths, respectively, and two comparables each have central air conditioning. Two comparables each have two and four fireplaces, respectively, and comparable #2 has a three-car garage. The comparables have improvement assessments ranging from \$102,830 to \$167,400 or from \$20.01 to \$23.97 per square foot of gross building 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 comparable #2 as well as board of review comparables #1, #2 and #3, due to substantial differences in building size when compared to the subject which range from approximately 13% to 34%.

The Board finds the best comparables on the record to be appellant's comparables #1, #3 and #4 along with board of review comparable #4, which are more similar to the subject in building size and bracket the subject in age ranging from 97 to 129 years old. Each of these comparables have full basements like the subject, however, each comparable necessitates downward adjustments for central air conditioning which is not a feature of the subject. Adjustments to the comparables are also necessary for either lack of a garage or garage capacity when compared to the subject. Each of these comparables necessitates downward adjustments for superior bathroom count

when compared to the subject. These four comparables have improvement assessments ranging from \$116,380 to \$150,010 or from \$15.80 to \$23.97 per square foot of gross building area. The subject's improvement assessment of \$140,000 or \$19.80 per square foot of gross building area falls within the range established by the comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record 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: _____

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

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