



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

APPELLANT: Bridget Reyes  
DOCKET NO.: 21-32059.001-R-1  
PARCEL NO.: 14-05-113-013-0000

The parties of record before the Property Tax Appeal Board are Bridget Reyes, 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:** \$27,664  
**IMPR.:** \$21,137  
**TOTAL:** \$48,801

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 masonry exterior construction with 2,562 square feet of building area. The building is approximately 118 years old. Features of the building include an unfinished basement and a 1-car garage. The property has an approximately 3,458 square foot site and is located in Chicago, Lakeview 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 in the same neighborhood code as the subject property. The comparables are improved with class 2-11 buildings of masonry exterior construction that ranged in size from 2,484 to 2,784 square feet of building area. The buildings range in age from 108 to 123 years old. The comparables have sites ranging in size from 3,400 to 4,110 square feet of land area. Each comparable has a full basement, central air conditioning, either a 1.5-car or a 2-car garage. The comparables sold from March 2019 to May

2021 for prices ranging from \$400,000 to \$485,000 or from \$161.03 to \$176.88 per square foot of building area, land included. 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 \$48,801. The subject's assessment reflects a market value of \$488,010 or \$190.48 per square foot of building area, including land, when using the level of assessment for class 2-11 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood code as the subject property. The comparables are improved with class 2-11, 2-story buildings of masonry exterior construction that ranged in size from 2,228 to 2,596 square feet of building area. The buildings range in age from 108 to 113 years old. The comparables have sites ranging in size from 3,125 to 4,080 square feet of land area. Each comparable has a basement, two with finished area, and a 2-car garage. The comparables sold from September 2020 to October 2021 for prices ranging from \$512,000 to \$540,000 or from \$197.23 to \$242.37 per square foot of building area, land included. 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.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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4 due to their remote sale dates occurring in 2019, which is less proximate in time to the January 1, 2021, assessment date than the other comparables in this record. The Board gave reduced weight to board of review comparables #3 due to its less similar building size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 along with board of review comparables #1, #2 and #4. The Board finds these comparables sold more proximate in time to the January 1, 2021, assessment date and are similar to the subject in location, age, building size, and some features. These comparables sold from June 2020 to May 2021 for prices ranging from \$400,000 to \$535,000 or from \$161.03 to \$212.81 per square foot of building area, including land. The subject's assessment reflects a market value of \$488,010 or \$190.48 per square foot of building area, including land, which falls within the range of the best comparable sales in this record. Based on this evidence the Board finds 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: \_\_\_\_\_

April 15, 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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