



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

APPELLANT: Rene Hertsberg
DOCKET NO.: 21-38561.001-R-1 through 21-38561.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rene Hertsberg, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38561.001-R-1	14-30-223-259-0000	53,113	96,213	\$149,326
21-38561.002-R-1	14-30-223-260-0000	54,460	96,214	\$150,674

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 has two PINs: PIN 14-30-223-259-0000 and PIN 14-30-223-260-0000. The subject property consists of a 16-year-old, two-story, single-family dwelling of masonry construction with 6,236 square feet of living area. Features of the home include a slab foundation, central air conditioning, and a 2.5-car garage. The property has a 3,035 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 21, 2021, for a price of \$3,000,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant is also seeking a reduction based on a “contention of law.” In support of this contention, the appellant submitted a legal brief arguing that the level of assessment should be below the 10% typically used by Cook County. The appellant argues that “Class 2 property in Cook County is supposed to be assessed by law at 10% of market value; however, the Assessor regularly assesses Class 2 property well below the 10% assessment level required by law. Therefore, it would be unfair – and violate uniformity of assessment – if the Assessor were to assess the subject at 10% of its market value.” In furtherance of this position, the appellant submitted an Illinois Department of Revenue press release dated October 18, 2022, entitled “2021 Cook County Final Multiplier Announced” and an Illinois Department of Revenue press release dated June 29, 2021, entitled “2020 Cook County Final Multiplier Announced.” The press releases indicated an average level of assessment for residential properties for the previous three years of 8.31% and 8.83%, respectively. The appellant also submitted their own sales ratio study analyzing sales of ten properties which concluded that a 7.98% level of assessment should apply.

Additionally, the appellant submitted documentation from the Illinois Department of Revenue that showed that Class 2 properties in Cook County experienced a three-year adjusted median level of assessment of 9.46%. Based on this, the appellant requested a reduction of total assessment to \$619,729.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for PIN -259 of the subject of \$149,326. A board of review decision letter showed that PIN -260 had a total assessment of \$150,674. The subject's total assessment reflects a market value of \$3,000,000, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information on one comparable sale. Based on this evidence the board of review requested confirmation of the subject's assessment.

This matter proceeded to hearing on January 7, 2025, via the WebEx platform. Participating in the hearing were Melissa Whitley (Whitley), attorney for the appellant, and John Lartz (Lartz), representatives for the Cook County Board of Review. No witnesses were sworn.

The parties entered into a stipulation of facts. The appellant and the board of review agreed that the market value of the subject property, as of the lien date of January 1, 2021, was \$3,000,000. This was based on the purchase price evidence submitted by the appellant and the fact that the board of review reduced the assessment commensurate with the purchase price. The administrative law judge (ALJ) accepted the stipulation, and the parties continued with argument on what the correct level of assessment should be.

The appellant's attorney argued that the 2021 Illinois Department of Revenue press release which indicated that a three-year average of assessment level for residential Cook County of 8.83% should be the correct level of assessment. Whitley also argued that the Board had granted

a reduction in level of assessment in previous decisions.¹ Whitley cited 86 Ill. Admin. Code 1910.50(c)(2) as the authority to grant a reduction on this basis.

In response to questioning from the ALJ, the appellant's attorney indicated that the 2020 Illinois Department of Revenue press release with a purported mean assessment ratio of 8.31% was submitted in error and would like to withdraw that evidence. Whitley also withdrew the evidence and any previously submitted arguments regarding the firm's sales ratio study that found a 7.98% level of assessment.

The board of review objected to the inclusion of sales ratio study as a basis for granting a lower level of assessment. The board of review cited a number of concerns as a basis for their objection: that the study was prepared by a third party who was not present to testify so it constituted hearsay, there were foundation objections raised, and that the factors for developing the study are not within the record. The board of review also argued that the previous decision cited by the appellant are not binding precedent and argued that the sales ratio studies could have been admitted in error or absent an objection from the board of review. The ALJ reserved ruling on the objection².

Conclusion of Law

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this Cook County appeal. The appellant submitted market value evidence including a settlement statement, MLS closing data sheet, and answered questions to Section IV of their residential appeal. Based on this evidence, the Property Tax Appeal Board further finds that the factual agreement of the parties is proper, and the correct market value of the property is \$3,000,000 as of January 1, 2021.

The appropriate level of assessment is therefore the only remaining issue, raised by the appellant as a contention of law.

"Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to application of the 2021 level of assessment for class 2 property in Cook County of 8.83%, the Board finds the appellant's evidence of an Illinois Department of Revenue multiplier announcement (i.e. press release) is insufficient to establish the use of a level of assessment different from the ordinance.

Section 1910.50(c)(2) of the Board's procedural rules. (See 86 Ill. Admin. Code 1910.50(c)(2) states in part:

¹ Specifically: 2019-30259, 2019-28562, 2019-30255, 2020-33748, and 2021-31526.

² The Board overrules the board of review's objection as to admissibility and give the evidence its proper weight.

In Cook County, for residential property of six units or less currently designated as Class 2 real estate according to the Cook County Real Property Assessment Classification Ordinance, as amended, when sufficient probative evidence indicating the estimate of full market value of the subject property on the relevant assessment date is presented, the Board may consider evidence of the appropriate level of assessment for property in that class. The evidence may include:

A) the Department of Revenue's annual sales ratio studies for Class 2 property for the previous three years; and

B) competent assessment level evidence, if any, submitted by the parties pursuant to this Part.

The Board accords no weight to the appellant's argument that the Illinois Department of Revenue's recent sales-ratio study median level of assessment of "8.83%" of recent sales prices should apply to the subject. The appellant did not provide any supplemental reports, material, or any evidence beyond a press release that confirmed their assertion that the median level of assessment was what they purported it to be. Scant argument alone, without supporting evidence, is insufficient to grant a reduction based on the level of assessment. Accordingly, the Board finds that the appellant failed to provide sufficient evidence that would allow this Board to apply anything other than the class 2 level of assessment of 10% as established by the Cook County Real Property Assessment Classification Ordinance, which is the only appropriate level of assessment to be considered herein. (See 86 Ill. Admin. Code Sec. 1910.50(c)(2)).

As to the appellant's argument regarding prior decisions, the Board examined the prior decisions cited by the appellant, namely: 2019-30259, 2019-28562, 2019-30255, 2020-33748, and 2021-31526. These decisions do not hold precedential value, and each decision stands on its own merit. These decisions are also distinguishable from the present case in that they were all "write on evidence" cases where the board of review did not object to the admission of the appellant's evidence regarding a lower level of assessment nor did the board of review specifically object to the use of a level of assessment lower than 10%.

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: _____

September 16, 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

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