



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

APPELLANT: Richard Grossman
DOCKET NO.: 21-38699.001-R-1
PARCEL NO.: 14-33-302-038-0000

The parties of record before the Property Tax Appeal Board are Richard Grossman, 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: \$37,200
IMPR.: \$109,186
TOTAL: \$146,386

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 dwelling of frame and masonry exterior construction with 2,641 square feet of living area. The dwelling is approximately 139 years old. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace and a 2-car garage. The property has an approximately 2,976 square foot site and is located in Chicago, North Chicago 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 assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,400 to 3,720 square feet of land area and are improved with class 2-06 dwellings of masonry or

¹ The board of review disclosed the subject property has a finished basement which was not refuted by the appellant.

frame and masonry exterior construction ranging in size from 2,268 to 3,066 square feet of living area that are 123 or 133 years old. Each comparable has a basement,² central air conditioning and a 1-car or a 2-car garage. Three dwellings each have one fireplace. The properties sold from November 2019 to May 2021 for prices ranging from \$990,000 to \$1,350,000 or from \$417.50 to \$440.31 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,786 which reflects a market value of \$1,137,860 or \$430.84 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,386. The subject's assessment reflects a market value of \$1,463,860 or \$554.28 per square foot of living area, land included, when applying the level of assessment for class 2 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 assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,975 to 3,850 square feet of land area and are improved with 2-story or 3-story class 2-06 dwellings of masonry exterior construction ranging in size from 2,352 to 2,581 square feet of living area. The homes range in age from 119 to 143 years old. Three comparables have a basement, with one having finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning and a 2-car or a 3-car garage. Three homes each have one or three fireplaces. The comparables sold from July 2019 to October 2021 for prices ranging from \$1,650,000 to \$2,035,000 or from \$643.27 to \$865.22 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 proven 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 comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 and #4 and board of review comparables #1 and #3 which differ from the subject in age, foundation type and/or sold in 2019, less proximate to the January 1, 2021 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 along with board of review comparables #2 and #4 which sold proximate to the assessment date at

² The appellant's grid analysis lacks information as to finished or unfinished basement area for their comparable properties.

issue and are more similar to the subject in location, age, design, dwelling size and some features. However, two of these comparables lack any information regarding finished basement area, suggesting adjustments may be necessary to make these comparables more equivalent to the subject. These best comparables sold from April 2020 to October 2021 for prices ranging from \$990,000 to \$2,035,000 or from \$417.50 to \$865.22 per square foot of living area, land included. The subject's market value of \$1,463,860 or \$554.28 per square foot of living area, land included falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: _____

May 20, 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

Richard Grossman, 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