



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

APPELLANT: Brenton Ruppel  
DOCKET NO.: 21-38706.001-R-1  
PARCEL NO.: 14-32-126-031-0000

The parties of record before the Property Tax Appeal Board are Brenton Ruppel, 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:** \$39,062  
**IMPR.:** \$106,938  
**TOTAL:** \$146,000

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 2-story dwelling of masonry exterior construction with 3,658 square feet of living area. The dwelling is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The property has an approximately 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-78 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 2,500 to 3,125 square feet of land area and are improved with class 2-78 dwellings of masonry exterior construction ranging in size from 3,379 to 3,780 square feet of living area. The homes

range in age from 2 to 34 years old. Each comparable has a basement, central air conditioning, two or three fireplaces and a 2-car or a 2.5-car garage. The appellant failed to disclose if the comparable basements are finished or unfinished. The properties sold from January 2018 to November 2019 for prices ranging from \$1,200,000 to \$1,390,000 or from \$317.46 to \$399.53 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$135,688 which reflects a market value of \$1,356,880 or \$370.93 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 \$150,999. The subject's assessment reflects a market value of \$1,509,990 or \$412.79 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 properties where comparables #1, #2 and #4 lack any recent sale information. As a result, these three comparables shall not be discussed or analyzed further. Comparable #3 is located in the same assessment neighborhood code as the subject property. The comparable has 3,000 square feet of land area and is improved with a 3-story class 2-78 dwelling of masonry exterior construction with 3,348 square feet of living area. The home is 19 years old and has a basement with finished area, central air conditioning, four fireplaces and a 2-car garage. The comparable sold in December 2018 for \$2,500,000 or \$746.71 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 along with board of review comparable #3 which differ from the subject in age and/or sold in 2018, less proximate in time to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #2 and #4 which are more similar to the subject in location, age, dwelling size and some features. However, these best sales occurred more than 12 months prior to the assessment date at issue and the record contains no information as to basement finished area for these two properties. Nevertheless, these comparables sold in August and November 2019 for prices of \$1,315,800 and \$1,350,000 or \$381.61 and \$399.53 per square foot of living area, land included, respectively. The subject's

market value of \$1,509,990 or \$412.79 per square foot of living area, land included, falls above the two best comparables in this record. Therefore, on this limited record, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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

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